

Summary of Updates to January 2013 Version of Circuit Court Revenue and Expenditure Uniform Chart of Accounts

Pages Updated:	Explanation:
Cover Page	Date change
Title sheet	Added new email address
Table of Contents	Date Change
2-2	Corrected statutory reference
2-5	Update to email address
3-3	Removed (excluding jury bailiffs) reference
3-5	Update to statutory reference
3-6	Provided clarification to Circuit/Family Court Commissioner to exclude costs related to Family Mediation and include Family Mediation under Other Court-Related Expenditures
4-7	Update to statutory reference
4-8 through 4-9	Added new account code 4235 IID Surcharge and update to statutory references
4-10	Update to statutory reference
4-11	Update to statutory reference
4-12	Added new account code 4342 Copy Fees for statutory fees collected by the clerk of circuit court and register in probate for copies made
4-13	Provided clarification under account code 4350 on new account code 4342 Copy Fees and how to code copies made by the Register in Probate in the CCAP financial management system
4-16	Added BTCC code to account code 4415
4-18	Removed dated statutory reference and removed reporting of code DBRM from account code 4499
6-2 through 6-11	Rewrite of Staffing Levels section

Wisconsin Court System
Circuit Court
Revenue and Expenditure
Uniform Chart of Accounts



Director of State Courts Office
January 2013

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SUPREME COURT
DIRECTOR OF STATE COURTS OFFICE

Circuit Court Uniform Chart of Accounts

Please direct questions to:

Brian Lamprech, Fiscal Officer
Office of Management Services
110 East Main St • Room 430
Madison, WI 53703

Phone 608.266.6865 • Email: dscaudit@wicourts.gov

Wisconsin Court System Uniform Chart of Accounts Workgroup

2007 Wisconsin Act 20 authorized the Director of State Courts to “create a uniform chart of accounts that each county shall be required to use for the recording of all financial transactions relating to the operation of circuit courts.” To meet the intent of the statutes, the Director convened the Uniform Chart of Accounts Workgroup in early 2008 and asked the group to:

- Identify all core circuit court services revenues and expenditures that need to be reported annually in the annual report of actual revenues and costs;
- Create the uniform chart of accounts that counties will use to annually report all revenue and expenditure information for county circuit court operations to the Director of State Courts Office;
- Revise form CS-147, *Annual Report of Actual Costs*, to incorporate the uniform chart of accounts; and
- Develop a communication and training plan on instructing counties on how to apply the chart of accounts.

The following chapters reflect the Workgroup’s recommendations to the Director. A special thank you needs to go to all the workgroup participants for their efforts, hard work and invaluable contributions in developing a uniform chart of accounts for Wisconsin’s circuit courts.

Deborah Bachun
Fiscal & Operations Director
Milwaukee County Clerk of Court

Brian Lamprech
Fiscal Officer
Director of State Courts Office

Deborah Brescoll
Budget & Policy Officer
Director of State Courts Office

Kathleen Murphy
Circuit Court Policy & Procedures Advisor
Director of State Courts Office

Kerry Connelly
District Court Administrator
Director of State Courts Office

Lois Schepp
Comptroller
Columbia County

Deborah Dzikowski
Auditor
Director of State Courts Office

Robert Snow
Business Manager
Waukesha County Circuit Court

David Geertsen
Finance Director
Kenosha County

Lonnie Wolf
Clerk of Circuit Court
Outagamie County

Karen Hepfler
Clerk of Circuit Court
Chippewa County

**WISCONSIN COURT SYSTEM
CIRCUIT COURT
REVENUE AND EXPENDITURE UNIFORM CHART OF ACCOUNTS**

January 2013

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CHAPTER 1 – INTRODUCTION

In February 2004, the Wisconsin Supreme Court’s Planning and Policy Advisory Committee’s (PPAC) Subcommittee on Court Financing issued its final report. The charge of PPAC’s Subcommittee on Court Financing was to sort through issues associated with the funding and delivery of court services and identify a stable, responsible, and effective funding mechanism. The Subcommittee recognized that for the State to responsibly take-over any county-funded court services, accurate revenue and expenditure data is essential. Without such information, court system services would likely be under-funded. While making no specific recommendations concerning State takeover of county court costs, the Subcommittee did, however, recommend that statutes allow the Director of State Courts to audit the county court financial information.

As a result of the Subcommittee’s work, 2007 Wisconsin Act 20 gave the Director of State Courts the statutory charge to institute a standardized program for recording, reporting, and auditing the revenues and expenditures of Wisconsin’s circuit courts. Under s. 758.19(5)(am), Wis. Stats., the Director of State Courts may create a uniform chart of accounts that “each county shall be required to use for the recording of all financial transactions relating to the operation of circuit courts.” In addition, statutes provide that the Director also may audit the annual financial information reported by counties to ensure compliance with the uniform chart of accounts.

This document, *Wisconsin Court System Circuit Court Revenue and Expenditure Uniform Chart of Accounts*, issued by the Director of State Courts Office provides guidance to counties on how to complete the annual reporting requirements required under s. 758.19(5)(e), Wis. Stats.

Purpose of Circuit Court Uniform Chart of Accounts

Since the inception of the Circuit Court Support Payment Program and the Guardian Ad Litem (GAL) Payment Program in state fiscal year (FY) 1993-94, s. 758.19(5)(e), Wis. Stats., required counties to submit, by May 15th, information regarding the amount of actual costs the county incurred in the previous calendar year in operating the circuit courts. Although the Director of State Courts’ Office has repeatedly tried over the years to refine the reporting format and process to result in better reporting of this county cost data, inconsistencies continued both among counties and within an individual county over time. These reporting problems persisted due to differing and inconsistent accounting practices among and within counties.

To obtain accurate and comparable revenue and cost data from counties, a circuit court uniform chart of accounts was developed. The goal of the uniform chart of accounts is for the Director's Office to collect reliable and comparable circuit court revenue, expenditure, and staffing information from counties to provide the Supreme Court, the Governor and the Legislature more accurate data as to how much it costs to operate the circuit courts in Wisconsin.

The circuit court uniform chart of accounts is **NOT INTENDED TO REPLACE** any county's official chart of accounts and established accounting systems. Rather, the circuit court uniform chart of accounts is intended to provide instruction to counties on how to accurately complete the annual report required under s. 758.19(5)(e), Wis. Stats. The detail in this manual is to provide guidance to counties on how to properly translate the circuit court revenue and expenditure data available on the county's financial accounting system to the annual report submitted to the Director's Office.

Organization of Manual

The following chapters describe how to convert the circuit court revenue and expenditure data maintained by the counties to the annual report form CS-147, *Annual Report of Actual Revenues and Expenditures*. This includes:

- **Chapter 3** – defining each of the costs centers listed on form CS-147.
- **Chapter 4** – defining and classifying the circuit court-related revenues and other sources of county funds that need to be annually reported to the Director's Office.
- **Chapter 5** – defining and classifying the circuit court-related expenditures and other uses of county funds that need to be annually reported to the Director's Office.
- **Chapter 6** – providing detail on what other circuit court-related programmatic and staffing information need to be annually reported to the Director's Office.
- **Chapter 7** – providing instruction on how to complete form CS-147 using the on-line reporting system developed by the Director's Office.
- **Chapter 8** – providing information on the Director of State Courts' auditing function over form CS-147.

CHAPTER 2 – FORM CS-147

Form CS-147, *Annual Report of Actual Revenues and Expenditures*, is an on-line, web-based form updated annually by the Director of State Courts Office so counties are able to meet the reporting requirements under s. 758.19(5)(e), Wis. Stats. By February of each year, the counties' clerks of circuit court are notified of the availability of the on-line form for completion and submission to the Director of State Courts Office by May 15th.

Annual Report of Actual Revenues and Expenditures

As required by s. 758.19(6)(d), Wis. Stats., form CS-147 must be completed and submitted electronically to the Director of State Courts Office no later than May 15th. If a county does not submit its report by the statutory due date, not only will the county's next circuit court support payment be held until the report is received, the county also will forfeit its next GAL payment as specified under s. 758.19(6)(b), Wis. Stats.

Form CS-147 is used to report the amount of court-related revenue collected and retained by a county and court-related costs incurred by the county during the past calendar year. The form also requires each county to identify those prior calendar year costs charged to all county budgets for court-related security, rent, utilities, maintenance, rehabilitation and/or construction of court facilities since the statute specifically prohibits the circuit court support payment from being used to offset these specific costs. Furthermore, s. 758.19(6)(d), Wis. Stats., requires a county to report by statutory chapter the total cost of GAL compensation expended and recouped during the year. Because the data on this form may be used by others to evaluate the funding of the Wisconsin Court System, it is **critical** that this annual report be completed as accurately as possible which may involve requesting assistance from the county's finance department to complete the report.

How Information is Used

In addition to compiling this revenue and cost information for use by others to evaluate the funding of the court system, the Director's Office uses the information for other purposes including:

1. **Annual Reporting to the Governor and the Legislature.** Pursuant to s. 758.19(5)(i), Wis. Stats., the information reported annually to the Director of State Courts under ss. 758.19(5)(e) and 758.19(6)(d), Wis. Stats., by Wisconsin's counties

must be compiled and submitted to both the Governor and the Legislature by October 1st.

2. **Calculation of the bi-annual circuit court support payment.** At the beginning of each fiscal year, the Director of State Courts Office calculates payments to counties under the circuit court support payment program. The calculation of a county's circuit court support payment is based on the following factors:
 - a. \$42,275 for each circuit court branch in the county (counties which share branches receive a proportional share of this amount based on judicial weighted caseload);
 - b. \$10,000 for each county with one or less circuit court branch; and
 - c. the remaining available funds apportioned to the counties with more than one circuit court branch based on population.

The calculation also includes comparing a county's circuit court costs to the payment as required by s. 758.19(5)(g), Wis. Stats. A county's payment is reduced if "the payment made to a county . . . for any calendar year exceeds the circuit court costs incurred by the county for that calendar year."

3. **Calculation of the annual GAL payment.** At the beginning of each fiscal year, counties also receive a payment to offset costs related to GAL services. This payment is distributed counties based on each county's proportionate share of:
 - a. court branches;
 - b. revenue generated by the circuit court support fee; and
 - c. the number of cases that would likely involve GAL services (case filings under Chapters 48, 51, 54, 55, 767, and 938).

In addition, s. 758.19(6), Wis. Stats., provides that a county's annual GAL payment may not exceed the total cost of GAL compensation that the county incurred and reported on its form CS-147 to the Director of State Courts for the previous calendar year. Any money not paid to a county as a result of this statutory limitation must be redistributed to other qualifying counties on a prorated basis.

Allowable Versus Unallowable Costs

Chapters 3, 4, 5 and 6 of the *Circuit Court Revenue and Expenditure Uniform Chart of Accounts* provide guidance to counties on how to complete form CS-147. These chapters identify what county budgets' revenues and expenditures should be reported on form CS-147 and where on the form this financial information should be reported.

Moreover, s. 758.19(5)(a)8, Wis. Stats., identifies what costs are allowable under the circuit court support payment program. Therefore, it is important that unallowable costs be separately identified on form CS-147 so they are not included in the calculation of the counties' annual financial assistance payments. Specifically, costs related to court security, including security personnel, and costs related to rent, utilities, maintenance, and rehabilitation and/or construction of circuit court facilities are considered unallowable costs under statute.

Programmatic and Staffing Information

In addition to revenue and expenditure data, form CS-147 also requires counties to provide court system-related programmatic and staffing information. Like the financial data, this information may be used to help project the funding needed to support the operations of Wisconsin's circuit courts. The data that is requested may change from year to year depending on the specific program interests of the Supreme Court, PPAC, the Legislature and/or the Governor.

Currently form CS-147 programmatic areas of interest include:

- **Juror Information** – information on what each county pays jurors for each day, half-day and mileage.
- **Attorney Costs** – s. 758.19(6)(d), Wis. Stats., requires counties to report the total GAL compensation paid and recouped during the past calendar year under Chapters 48, 51, 54, 55, 767, and 938. Counties also are asked to provide county cost and recoupment data on counsel provided under *State v. Dean* (i.e. attorneys provided by the county to individuals who were determined to be constitutionally indigent but not eligible for representation from the State Public Defenders' Office) as well as data on other attorney fees paid and recouped by the county.
- **Staffing Levels** – information on the budgeted number of full-time equivalent (FTE) positions, limited term employees (LTE) and independent contractor services funded through the various county's court-related budgets. This includes providing position data on budgeted FTE, the number of LTE hours worked and

the number of hours of contractual services provided to operate the circuit courts within the county.

Recommended Documentation for Completing CS-147

There are a number of source documents maintained by the county that should be used to aid in preparing form CS-147:

- CCAP-121 Report (“State Treasurer’s Report”)
- CCAP-133 Report (“County Treasurer’s Report”)
- CCAP-122 Report (“Trial Balance” [monthly report])
- CCAP-174 Report (“Register in Probate Fees Report”) **NOTE:** if the Register in Probate does not use CCAP’s financial management system then the documentation used by the county to support county/state share of probate fees collected during the calendar year;
- General Ledger Summary – Revenue;
- General Ledger Detail – Revenue;
- General Ledger Summary – Expenditures;
- General Ledger Detail – Expenditures; and
- County Cost Allocation Plan prepared in accordance with OMB Circular A-87.

A county needs to retain all reports, workpapers, allocation worksheets, and communication used to complete form CS-147. The Director of State Courts’ auditor will need to review all supporting documentation when conducting the audit fieldwork. In addition to the above reports, the auditor also will need to review the county’s organizational chart, the county’s chart of accounts along with any cross-walk used to prepare form CS-147, and various CCAP month-end reports generated by the county throughout the calendar year (i.e., trial balances [CCAP-122 Report], trust account balances, outstanding check reports, and bank reconciliation).

Availability of Technical Assistance

Counties should use the Director of State Courts Office as a resource when completing form CS-147 and when reconciling the county’s financial accounts to the *Circuit Court Revenue and Expenditure Uniform Chart of Accounts*. The court system’s fiscal officer and auditor are available to answer questions about how a county should interpret the uniform chart of accounts when completing form CS-147. In addition, at a county’s request, arrangements can be made for the fiscal officer and/or the auditor to do on-site

visits with a county to provide any needed technical assistance in applying the uniform chart of accounts to the county's financial accounting system. All questions or requests for technical assistance should be directed to the court system's fiscal officer. Following is Director of State Courts Office contact information:

Fiscal Officer Brian Lamprech

Phone: 608.266.6865

Email: DSCAudit2wicourts.go

Fax: 608.261.8293

Auditor Kathleen Deprez-Hall

Phone: 608.261.7552

Email: DSCAudit@wicourts.gov

Fax: 608.261.8293

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CHAPTER 3 – DEFINING COST CENTERS AND OTHER TERMS

Counties throughout Wisconsin use a variety of methods and cost centers to manage their annual operating budgets as well as a variety of methods for allocating administrative and other indirect costs across budgets. As a result, it can be difficult to provide uniform instruction on what to include and what not to include when attempting to capture a county's court revenues and expenditures. This chapter:

- Explains the importance of reporting all court-related county-retained revenue on form CS-147;
- Explains the importance of reporting all court-related costs budgeted in any county budget on form CS-147;
- Provides direction for categorizing all court-related expenditures into the cost centers identified on form CS-147; and
- Provides guidance on documentation requirements for estimating court-related expenditures, department chargebacks, and indirect costs reported on form CS-147.

Court-Related County-Retained Revenues

A county reports court-related county-retained revenue credited against all of the county's budgets during the past calendar year in the *Summary of Court Revenue* section of form CS-147. "Court-related county-retained revenue" is defined as revenue collected by the county either to support circuit court operations and/or revenue that is collected by the court and credited to another county budget.

The revenue section on form CS-147 separates revenues into four categories: (1) revenue the county receives from the State to support circuit court operations; (2) the portion of revenue the county's circuit court collects and retains for statutory fines, forfeitures, and surcharges; (3) the revenue the county collects and credits to either the court's budget or another county budget for statutory fees for court-related services; and (4) recoupment of expenses and other revenue collected by the circuit courts on behalf of county operations.

When reporting revenue, counties must capture all revenue related to court budgets or all court-related revenue on form CS-147. Specifically, the following revenue should be reported on form CS-147:

- **If the revenue was collected by the clerk of circuit court’s office and it was credited to a court budget** (e.g., clerk of circuit court budget, judicial budget, court/family court commissioner budget, register in probate budget, family court counseling, etc.), it should be reported under the *County Receipts Credited to Court Budgets* column under the *Summary of Court Revenue* section of form CS-147.
- **If the revenue was collected by the clerk of circuit court’s office but was credited to a non-court budget** (e.g., credited to the sheriff’s budget or the county’s department of health and social services’ budget or the county’s general fund, etc.), the revenue should be reported under the *Court-Related Receipts Credited to County Non-Court Budgets* column on form CS-147.
- **If the revenue is statutorily collected by a non-court office but needs to be credited to a court budget and dedicated for statutory court-related purposes** (i.e., marriage license fee collected by the county clerk required to be used for mediation services), the revenue should be reported under the *County Receipts Credited to Court Budgets* column on form CS-147.

It is important that a county reconcile the revenue reported on form CS-147 to the county’s general ledger. Many times a county will use the year-end CCAP reports generated by the CCAP financial management system (CCAP-133, CCAP-121, and CCAP-174 reports) to generate the revenue information for form CS-147. However, oftentimes the revenue totals on the year-end CCAP reports will not reconcile to the county’s general ledger year-end revenue information because the three main CCAP reports do not include revenue information from all available receipt codes. Since the CCAP financial management system’s monthly trial balances (CCAP-122 report) include all receipt codes used by the clerk of courts’ office to receipt money during a given month, these monthly trial balances also should be used by a county to complete form CS-147 to ensure all court-related county-retained revenue is reported on form CS-147.

Court-Related Costs in All County Budgets

The *Summary of Court-Related Expenditures* section of form CS-147 is where a county reports court-related expenditures charged against all of the county’s budgets during the past calendar year. “Court-related expenditures” are defined as county expenditures for those services directly provided by the circuit courts or agencies/departments that support the circuit court, and include:

- Personnel costs (salaries and fringe benefits) for judicial assistants, law clerks, clerks of circuit court and staff, registers in probate and staff (including juvenile clerks), court commissioners, court reporters for court commissioners, jury bailiffs (citizen bailiffs);
- Personnel-related office supplies and equipment (including repairs and maintenance);
- Court interpreters;
- Court-ordered medical and psychological exams, and court-appointed witness and expert witness fees and transportation costs (including videotaping);
- Education and training for court commissioner, other court employees and non-employees including independent contractors;
- Family court counseling services/mediation (even when services are provided by a non-court county department, such as Health and Human Services);
- Compensation paid to guardians ad litem and court-appointed attorneys;
- Judicial/legal resources/legal research (not public law libraries);
- Jury costs;
- Making the record costs including equipment and supplies, and court-ordered transcripts;
- Courtroom videoconferencing equipment;
- Court facilities and utilities; and
- Courthouse security including court security officers and deputized bailiffs.

These costs may be included in a number of different budgets and/or cost centers, depending on the county. While some counties may have a number of different budgets to fund their county circuit court (e.g., judicial budget, court commissioner budget, family court commissioner budget, clerk of circuit court budget, register in probate budget, etc.), others may employ one or two budgets to fund the operations of the circuit courts (e.g., judicial system budget, clerk of circuit court budget). Because of these varying methods, the *Summary of Court-Related Expenditures* section of form CS-147 was designed to provide uniformity in how counties report expenditures by requiring counties to categorize court-related expenditures into generic cost centers on form CS-147.

For example, if a county has a budget for each court branch, the county must consolidate and report similar expenditures from all court branches into the appropriate cost center columns listed in the *Summary of Court-Related Expenditures* section of form CS-147. Likewise, if a county has a budget for its judges and separate budgets for each of its court offices (e.g., clerk of circuit courts, court commissioners, register in probate, etc.) then the county must combine similar court-related expenditures from all these budgets into

the corresponding cost center identified in the *Summary of Court-Related Expenditures* section of form CS-147.

As budget structures vary among counties, it is also possible that court-related costs may be included in a mixture of court and non-court budgets. When court-related costs (e.g., computer services, printing, courtroom security, jury bailiffs, etc.) are provided by non-court budgets (e.g., administrative services, print shop, sheriff, etc.), these costs must also be included *Summary of Court-Related Expenditures* section of form CS-147.

Alternately, a county must not report non-court-related expenditures on form CS-147 even if these items were included in a court budget (e.g., a county must exclude non-court-related costs associated with the district attorney's office, corporation counsel, sheriff's office, etc.). Further, counties must not report expenditures from other program-specific budgets such as expenditures related to crime victim witness programs or alternatives to incarceration programs. A county should contact the Director of State Courts Office for clarification if a county is uncertain whether or not a county budget or cost should or should not be reported on form CS-147.

Cost Centers

Form CS-147 uses cost centers to capture all costs related to a specific function of a county's circuit courts. Cost centers may not necessarily match specific county court budgets or county department budgets. Rather, form CS-147 uses the cost center concept to provide uniformity on how counties report costs by categorizing costs into specific program areas. For example, family court counseling services is a court-related function that a county must report on form CS-147. Counties may or may not have a separate budget for family court counseling, however, family court counseling costs need to be included on form CS-147 under the "Other Court-Related Expenditures" cost center. Similarly, a county may charge court interpreter services to a single or multiple county court budgets. A county must combine and report all expenditures associated with providing court interpreter services in the "Court Interpreters" cost center.

Cost centers identified in *Summary of Court-Related Expenditures* section of form CS-147 may change from year-to-year depending on the reporting needs of the Director of State Courts Office or due to legislative or executive branch requests to capture different types of court costs from the counties. **Table 1** provides definitions for cost centers.

Table 1
Definition of Cost Centers
Form CS-147

Cost Center	Definition
<p><i>Jurors/ Jury Bailiffs</i></p>	<p>Expenditures related to jurors and <u>jury</u> bailiffs under s. 59.64(1)(g), Wis. Stats. These costs should include personnel, mailing, printing, telecommunications, lodging, etc., as well as juror per diems or transportation reimbursements. Do NOT include security bailiff or bailiff/court aide costs. It is important to distinguish between bailiff types for inclusion in the appropriate cost center:</p> <ul style="list-style-type: none"> ▪ <i>Jury Bailiff</i> - (Report in the “Jurors/Jury Bailiffs” cost center) escorts jurors and potential jurors to/from the courtroom; keeps jurors together as directed by the court as well as for their safety and comfort. Jury bailiff duties begin at voir dire and continue through all sessions of court and deliberations, until the jury is dismissed by the judge. ▪ <i>Security Bailiff</i> – (Report in the “Other Court-Related Expenditures” cost center) a sworn and armed law enforcement officer whose primary responsibility is court security and escorting prisoners to and from the courtroom. ▪ <i>Bailiff/Court Aide</i> – (Report in the “Other Court-Related Expenditures” cost center) an all-purpose assistant to one or two branches of court (i.e. retrieving files, letting litigants, witnesses, know when their case will be called, running errands for the judge). Also usually calls sessions of court to order. <p>There may be instances where court aides and/or security bailiffs perform jury bailiff duties. Duties may overlap and often depend on the time period of the duties. One measure for calculating jury bailiff costs is jury days (available from CCAP jury reports). Jury days available from CCAP could be used to prorate the costs of staff performing jury and jury bailiff duties to estimate these costs. An additional estimate would be needed for non-case related jury bailiff costs such as a case that settles on the day of the trial, resulting in no jury days appearing on CCAP.</p> <p>Be sure to include all costs associated with a jury such as postage, printing, clerical support, etc. These costs may be estimated based on jury days or any other reasonable estimation method. Documentation supporting the amounts reported on form CS-147 should include a note concerning the estimation method used.</p>

Table 1
Definition of Cost Centers
Form CS-147

Cost Center	Definition
<i>Court Interpreters</i>	Expenditures incurred by the county to provide interpreter services for in-court proceedings and clerk of circuit court counter service. This cost center should contain actual county expenditures for these court-related interpreter services and <u>must not</u> be reduced by interpreter reimbursements the county received from the State. Do NOT report interpreter services provided by the county for the district attorney, public defender and/or corporation counsel (not considered a court-related expenditure).
<i>Law Library/ Legal Resource Center</i>	Expenditures incurred by the county for its law library or legal research center. Costs include staff and other costs expended specifically support the law library (i.e. librarians, library assistants, legal clerks, legal materials, WestLaw subscriptions, etc.).
<i>Legal Materials for Judges</i>	Expenditures relating to purchase of legal materials, WestLaw, and other subscription specifically for judges as required by s. 757.40, Wis. Stats. Do NOT include legal materials purchased by the county for court commissioners, corporation counsel, district attorneys, other county legal counsel, or the public.
<i>Circuit/ Family Court Commissioners</i>	Expenditures incurred by the county for all court commissioner costs including family court commissioners. This includes any legal materials, postage, printing, telecommunication and other non-space related costs expended by the county for court commissioner activities BUT EXCLUDES costs associated with support staff, court reporting (separate cost centers provided) and family mediation services.
<i>Commissioner Court Reporting</i>	Expenditures incurred by the county for making and taking the court commissioner and/or family court commissioner record. This includes costs associated with: (1) providing a court reporter to take the record; (2) purchasing recording equipment to take the record; and (3) transcribing the record and other transcript-related costs.
<i>Commissioner Support Staff</i>	Expenditures incurred by the county for providing support staff to court commissioners and/or family court commissioners including the salaries and fringe benefit of any administrative and/or legal support provided to court commissioners and/or family court commissioners.
<i>Other Court-Related Expenditures</i>	All other court-related expenditures incurred by the county during the past calendar year not reported in another cost center. This includes judicial, clerks of circuit court and family mediation expenditures.

Using Estimates and Reconciling to General Ledger

All revenues and expenditures reported by counties on form CS-147 should reconcile to the county's general ledger for the calendar year. However, some counties may not account for all revenues and expenditures at the same level of detail as required on form CS-147. Therefore, counties may opt to use reasonable estimates to allocate revenues and expenditures among CS-147 cost centers.

Estimates must be based on reasonable and equitable measurements as defined by the county such as prorating costs based on FTE, number of jury days, transactions processed, etc. Calculations supporting the estimates need to be documented by the county. This supporting documentation must be available to Director of State Courts Office staff for review during the audit of the county's form CS-147.

For auditing purposes, counties are expected to create a worksheet or other supporting documentation that reconciles the county's general ledger accounts to the amounts reported on form CS-147. This reconciliation worksheet must be available to Director of State Courts Office staff for review during the audit of the county's form CS-147.

Department Chargebacks

A chargeback is defined as a cost that directly benefits more than one county cost center, department or function and, therefore, is allocated (or charged back) to the benefiting cost center, department, or function on some reasonable and equitable basis.

Common examples of expenditures that are "charged back" to specific county budgets include costs associated with printing, risk management, and computer services. Specifically, a county's management services department will capture all the county's costs associated with these administrative-type services and will bill each individual county department for that department's actual or estimated use of these administrative-type services. Counties should report department chargebacks billed or allocated to court-related budgets in the applicable cost centers on form CS-147.

Please be aware that some chargebacks may be for specific expenditures types such as chargebacks for postage or telephone. In instances where a county is charging back a specific cost to a court-related budget, an effort should be made to report these costs on form CS-147 using the specific account code within the uniform chart of accounts that best describes the expenditure. If there is no account code available to properly describe what is being charged back to a court budget, then account code **7900 - Department**

Chargebacks NOT related to courtroom security, security personnel, rent, utilities, maintenance, and rehabilitation and/or construction of court facilities should be used.

For auditing purposes, counties are expected to create a worksheet or other supporting documentation that shows how department chargebacks are calculated and reported on form CS-147. This reconciliation worksheet must be available to Director of State Courts Office staff for review during the audit of the county's form CS-147.

Cost Allocation Plan

A county's cost allocation plan (CAP) allocates those indirect costs incurred by a county that are not readily chargeable to a particular program or function but benefit all programs and functions operated by the county. An example of costs included in a county's cost allocation plan include the salary and fringe benefits paid to the county's accounting staff. Generally, these kinds of costs are identified, pooled, and charged against individual programs and/or county departments using a rate established to recover the costs. Each county should have on file a federally-approved indirect cost allocation plan which is prepared in accordance with the federal OMB Circular A-87 *Cost Principles for State and Local Governments*.

The percentage of indirect costs reported as court-related expenditures must match that of the county's cost allocation plan or other county document and be available for future audit review. Each county must ensure that costs are not double-counted and only reported once on form CS-147. For instance, if a county's costs for health insurance for employees are included in the calculation of the cost allocation rate, the health insurance premiums must NOT also be charged as fringe benefits.

Proper Reporting of Revenues and Expenditures

The primary goal of the Director's Office audit function is to verify the financial and staffing information submitted by a county on form CS-147 is in compliance with the circuit court uniform chart of accounts, and to ensure the county-reported information represents the actual county revenues and expenditures for the operation of the county's circuit courts. It is important that counties report on form CS-147 **all** court-related county-retained revenues received and **all** court-related county expenditures incurred during the calendar year. It is also important that a county reports revenue and expenditures separately, at gross (do **not** report expenditures net of revenue), so the

county's actual fiscal condition is accurately reflected so it can be compared to other counties' financial information.

As the Director's Office continues its audits of counties' annual reports, it is anticipated that the Governor and Legislature will begin to use this financial information when making decisions. Therefore, it is important to fully report expenditures and properly allocate them to the different cost centers using the appropriate expenditure codes as required by the Uniform Chart of Accounts. Incomplete or inaccurate information could potentially have an adverse effect on the county as state-level decision-makers utilize the data.

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CHAPTER 4 – REVENUE AND OTHER SOURCES OF FUNDS

This chapter focuses on defining and classifying the circuit court-related revenues and other sources of county funds that counties need to report under the *Summary of Court Revenue* section on form CS-147. This chapter provides guidance on how to translate calendar year revenue data from the CCAP financial management system to form CS-147 as well as specific account definitions for the revenue that must be reported annually to the Director of State Courts Office. Counties must report **all court-related county-retained revenues only** and must **not** report revenues collected by the court or the county that are forwarded to the State.

Tables 2 through 5 provide account codes, titles and definitions that are included in the *Summary of Court Revenue* section on form CS-147. The Account Code referenced in these tables is a chart of account revenue coding generated for internal use by the Director of State Courts Office to cross-reference to form CS-147. **This account code has no correlation with any county accounting system.** **Tables 2 through 5** also provide a definition of each account listed as a revenue source on form CS-147. Most of the revenue data can be taken from one of the CCAP revenue reports. Since counties vary in their use of the CCAP financial management system, the cross-reference noted in the tables to the respective CCAP report is for commonly used CCAP codes for collecting the noted revenue. If there is no cross-reference to a CCAP report, the county's appropriate receipts, journal entries and/or other fiscal records should be used as the primary source of the reported amounts. Since counties vary in their use of CCAP, please remember that all county-retained revenue supporting the courts needs to be reported, regardless of whether it is recorded on CCAP, and **all reported court-related county-retained revenue must reconcile to the county's general ledger.**

Using CCAP Financial Management Reports for Completing Form CS-147

CCAP's financial management system captures a portion of the revenue data that the county must report annually on form CS-147. The following screen prints illustrate the steps that should be taken to print the necessary calendar year CCAP reports for completing form CS-147.

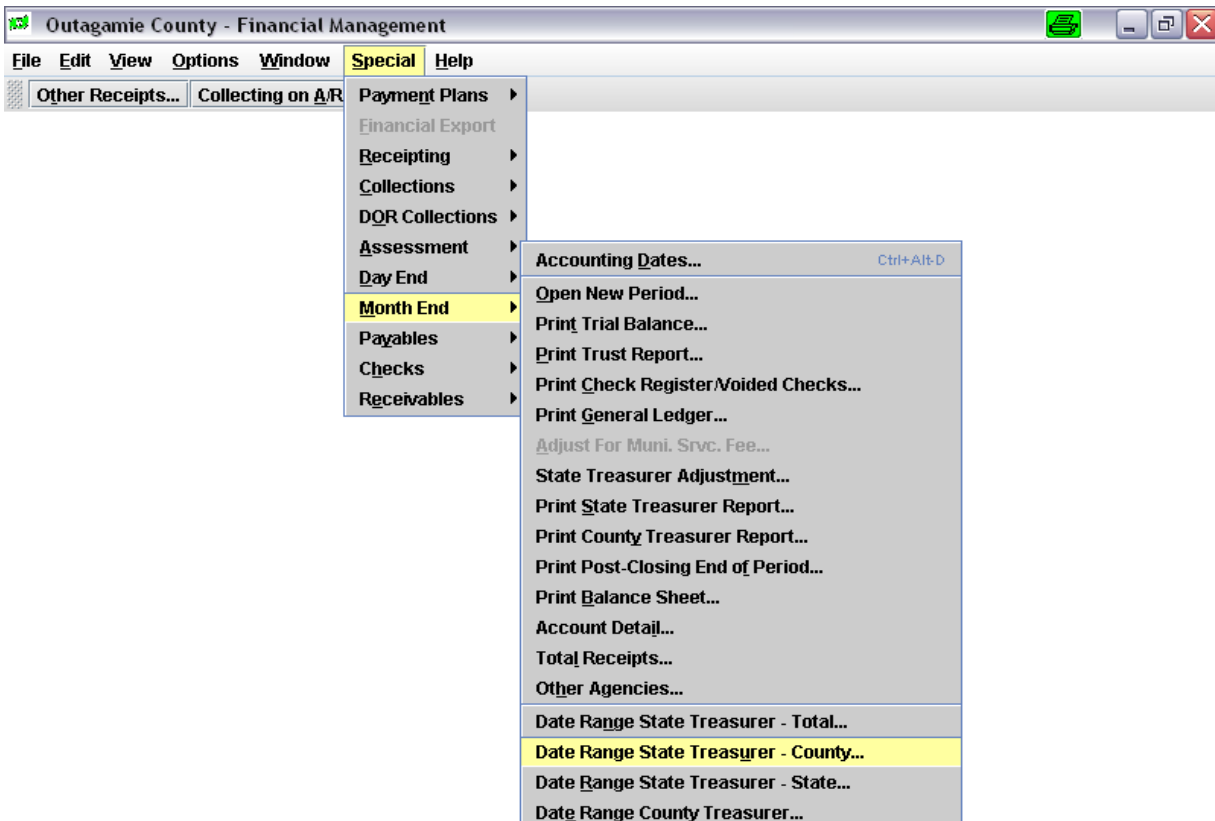
Not all rows on the CCAP-121 and CCAP-133 reports are transferred to form CS-147; only those that pertain to county-retained revenues. For example, revenue listed on report CCAP-121 such as the Fish Shelter Surcharge and Snowmobile Surcharge are not retained by the county and, therefore, should not be reported on form CS-147.

Since counties vary in their use of CCAP's financial management system, it is important to remember the following:

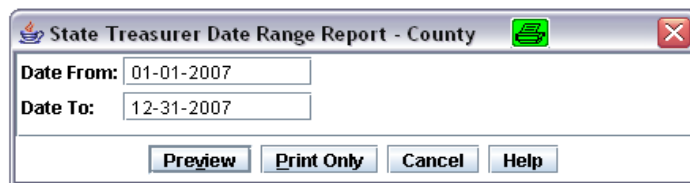
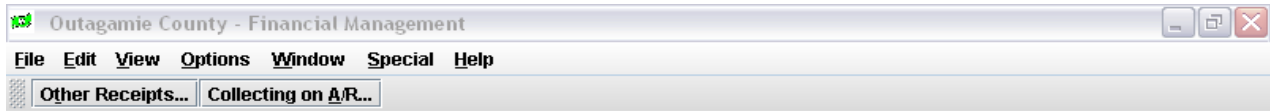
- All court-related county-retained revenue needs to be reported, regardless of whether or not it is recorded on CCAP, and this revenue needs to reconcile to the county's general ledger; and
- In addition to the CCAP revenue codes referenced in the chart of accounts, counties may have created other county-specific revenue codes that also need to be reported in the revenue section of form CS-147 (e.g., the county created county-specific CCAP revenue codes for warrant fees so the fees credited to these codes should be reported along with fees credited to codes OTH and WARR in the CCAP financial management system under revenue account code 4340 on form CS-147).

1. **Printing CCAP-121 State Treasurer County Revenue Report** - the following screen prints illustrate how to print the State Treasurer Report (CCAP-121) when entering the calendar year as the date range. From menu selections, select:

Reports > Special > Month End > Date Range State Treasurer – County



Enter the calendar year date range needed as follows:

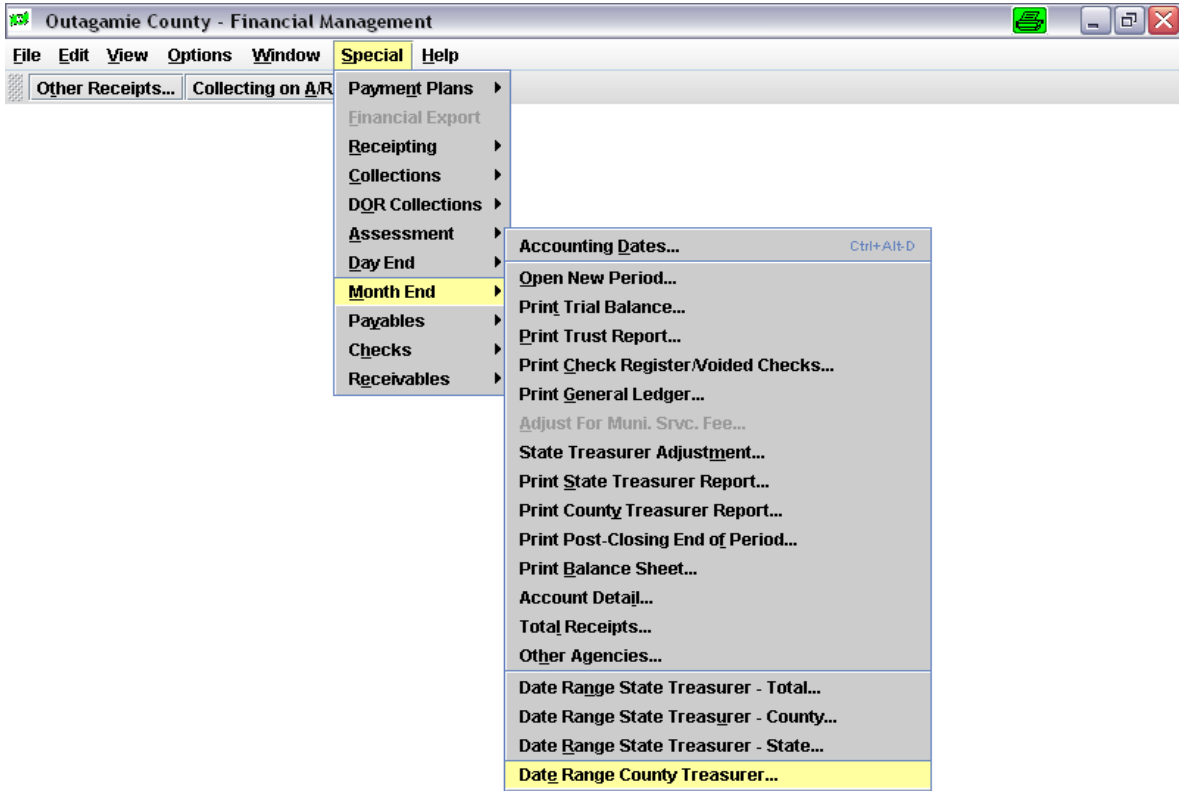


On-screen view of CCAP-121 State Treasurer County Revenue Report by calendar year:

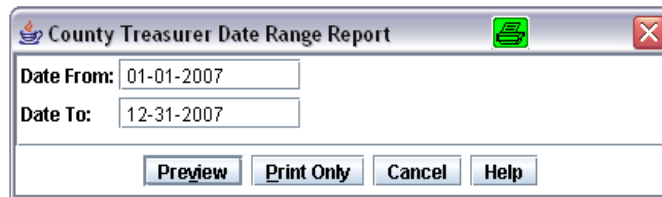
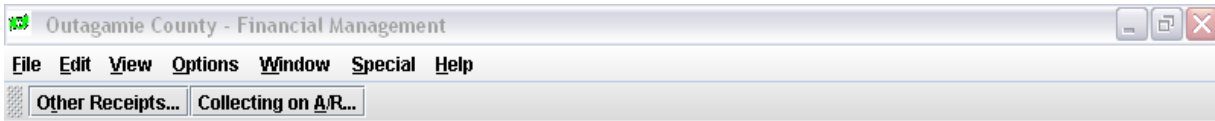
Acct.	Jan.	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.
CCFP	17479.75	19006.49	22771.20	17196.84	17365.85	13906.81	13974.63	17194.32	14922.48	17641.74	16264.82	14025.95
CFP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CSP	30.00	40.00	30.00	30.00	40.00	30.00	30.00	40.00	30.00	80.00	30.00	30.00
SCCS	5457.00	4269.00	4985.90	4702.20	4163.60	4249.60	3544.00	3549.90	4294.20	5197.20	4924.60	3794.20
SSP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NATR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DOMAB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DRVIM	19992.16	19022.18	21211.16	15570.84	17369.89	16350.05	14082.49	12879.75	13724.80	14999.27	11199.77	10799.94
VWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VWB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SF349	294.99	323.73	180.08	217.50	494.35	109.24	72.40	80.80	100.00	0.00	257.95	273.30
EX349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SF341	23359.85	21733.68	29124.23	20936.22	20911.33	20863.51	18050.30	21335.74	19813.44	21363.82	17100.04	13984.74
SF0TH	806.45	941.59	1548.32	1164.20	321.05	864.70	493.23	1106.79	749.97	703.94	572.01	791.69
PEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R449	13969.47	17943.70	24197.49	17894.87	16320.13	11314.28	14095.90	13014.24	10393.59	17321.19	13172.04	12990.41
QDLF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JNFO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JAIL	10661.79	13091.74	19849.68	11227.99	11111.09	10122.57	9436.39	10107.87	8204.04	10997.04	9534.59	7983.82
CSS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UNEMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FSH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SNOW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WLDAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2. **Printing CCAP-133 County Revenue Report** - the following screen prints illustrate how to print the County Treasurer Report (CCAP-133) when entering the calendar year as the date range. From menu selections, select:

Reports > Special > Month End > Date Range County Treasurer



Enter the calendar year date range needed as follows:



On-screen view of CCAP-133 County Treasurer Revenue Report by calendar year:

CCAP Document Previewer - CCAP-133D-0.raw

File View Help

Zoom 100

OUTAGAMIE COUNTY

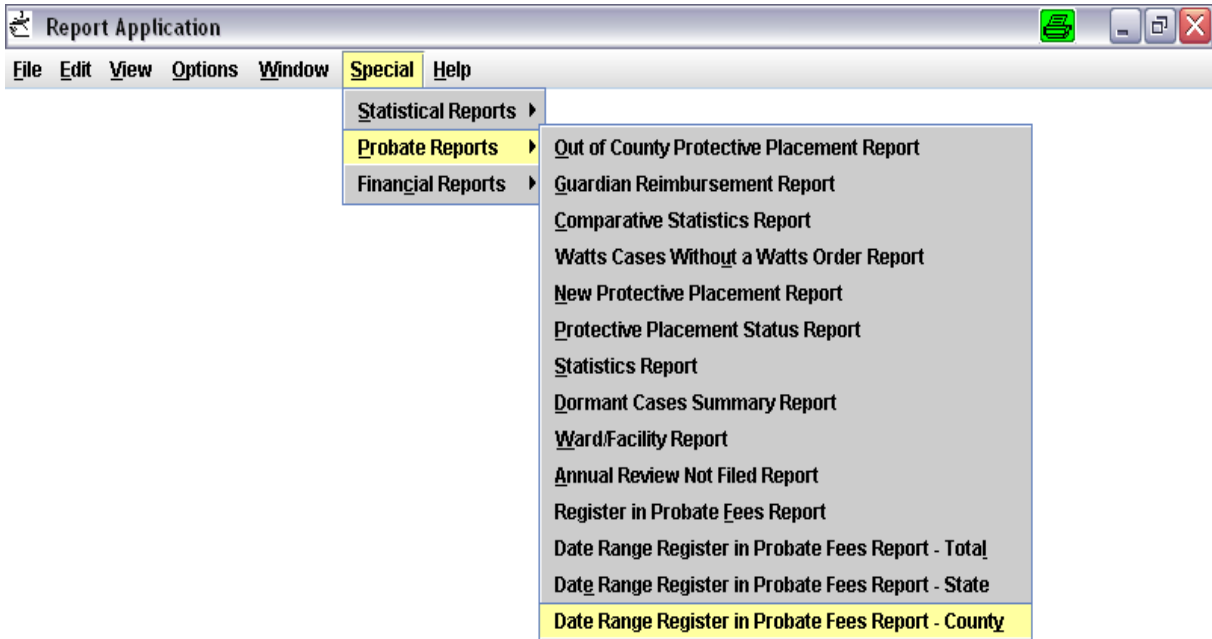
Date Range County Treasurer
01-01-2007 to 12-31-2007

Acct.	Jan.	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.
AF40	420.00	250.00	290.00	310.00	420.00	310.00	290.00	500.00	300.00	410.00	340.00	240.00
ATTY	10124.28	13420.10	10713.90	12488.45	13271.30	10030.48	11781.82	10023.85	8115.88	13222.63	10080.99	8089.06
CCC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COPY	2100.45	3129.15	3095.20	2004.50	3491.20	2899.75	1922.45	3108.11	2222.18	1453.25	1638.75	2080.05
FAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FCS	1905.00	1200.00	1505.00	1370.00	1875.00	1425.00	1365.00	1880.00	1870.00	1645.00	1445.00	990.00
GAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTRP	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5489.00
JURY	1548.00	1480.00	1188.00	1188.00	1800.53	1332.00	1404.00	1440.00	1044.00	1332.00	1908.00	1192.00
LODG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MEAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00
MUN	4114.89	2875.25	3782.46	2932.39	3611.94	3991.12	3805.70	3774.89	3883.10	3775.00	3299.05	3385.00
OTH	4581.33	7101.34	4580.49	4341.84	4347.82	3873.71	3998.94	8980.96	3571.39	3002.82	4218.86	3618.59
PASS	35820.00	18330.00	15720.00	11350.00	8190.00	11480.00	12930.00	17580.00	9060.00	10580.00	8520.00	9030.00
RST10	907.21	1128.02	2194.18	2800.12	3010.35	2384.97	729.60	2480.08	3438.72	705.11	4380.92	1347.48
RD	0.00	0.00	486.32	110.00	31.87	155.00	272.85	135.00	30.00	275.50	385.77	274.38
RESTD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SERCH	895.00	705.00	895.00	1105.00	885.00	70.00	2025.00	1000.00	1225.00	1020.00	1600.00	15.00
SHRF	271.00	108.00	0.00	35.00	0.00	0.00	53.00	0.00	128.00	178.00	0.00	150.00
TRMST	75.00	15.00	90.00	15.00	80.00	45.00	80.00	80.00	30.00	15.00	0.00	30.00
TRNSP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WARR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WITN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

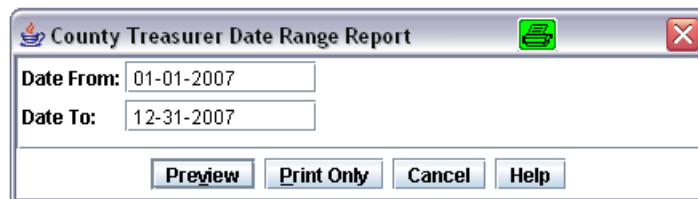
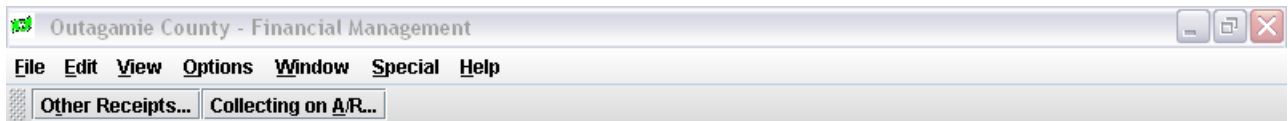
Page 1 of 2

3. **Printing CCAP-174 Probate Fees Report** - the following screen prints illustrate how to print the Probate Fees Report (CCAP-174) when entering the calendar year as the date range. From menu selections, select:

Reports > Special > Probate Reports > Date Range Register in Probate Fees Report – County



Enter the calendar year date range needed as follows:



Account Definitions - Revenue from State

Table 2 provides the account definitions for those **court-related county-retained** revenues that should be reported in the *Revenue from State* section of the *Summary of Court Revenue* on form CS-147.

Table 2 Account Definitions – Revenue from State	
Account Code	Title and Definition
4110	Circuit Court Support Payments: Bi-annual circuit court support payments the county received from the Director of State Courts during the calendar year as required by s. 758.19(5)(b), Wis. Stats.
4120	Guardian Ad Litem (GAL) Payment: Annual payment the county receives from the Director of State Courts as required by s. 758.19(6)(b), Wis. Stats., to help defray the county’s GAL costs.
4130	Interpreter Reimbursements: Reimbursements the county receives from the Director of State Courts as allowed by s. 758.19(8)(a), Wis. Stats., for interpreter services a county provides under s. 885.38(3)(a), Wis. Stats. NOTE: Payment for interpreter services received from a source other than the State must be reported under account code 4450 - Recoupment of Interpreter Services .
4140	Child Support IV-D Revenue: Only the portion of revenue the county receives from the State under the Child Support IV-D program that is allocated and reflected in court-related budgets.
4150	DOA/DOC Prisoner Revenue: Revenue certain counties receive from the State under the DOA/DOC Prisoner program to offset the cost of prisoner litigation.
4199	Other State Revenue: Any other revenue the county receives from the State for court-related services not previously reported. List the name of the state grant, program or other source for the revenue. DO NOT include appeal fees, other pass-through items (i.e. sales tax) and/or tax intercept programs (i.e. Mental Health reimbursements received for non-county residents) as these are considered collection mechanisms rather than revenue sources.

Account Definitions - Statutory Fines, Forfeitures and Surcharges

Table 3 provides the account definitions for those county-retained revenues that should be reported in the *Statutory Fines, Forfeitures and Surcharges* section of the *Summary of Court Revenue* on form CS-147. **PLEASE NOTE:** All revenue reported by a county on form CS-147 needs to reconcile to the county's general ledger.

Table 3		
Account Definitions – Statutory Fines, Forfeitures and Surcharges		
Account Code	Code from CCAP-121 OR CCAP-122	Title and Definition
4210	SFOTH	State Fines and Forfeitures: The portion of fines and forfeitures imposed by the circuit court for violations of state laws deposited to the county per s. 59.25(3)(j), Wis. Stats.
4220	COF P###	County Ordinance Forfeitures: The portion of revenues from forfeitures imposed by the court for the violation of any municipal or county ordinance deposited to the county as required by s. 778.105, Wis. Stats.
4230	DRVIM	Driver Improvement Surcharge: The portion of the surcharge that is collected as required by ss. 346.655, 814.75(9), 814.76(7), 814.78(7), and 814.79(4m), Wis. Stats., and deposited to the county. Sixty percent of the surcharge is retained by the county and is to be used to fund programs related to community health, developmental disabilities, alcoholism, and drug abuse services.
4235	IIDS	Ignition Interlock Device Surcharge: The surcharge that is collected as required by ss. 814.75(9m), 814.76(7m), and 814.78(7m), Wis. Stats., and deposited to the county.
4240	JAIL	Jail Assessment Surcharge: The portion of the surcharge collected and retained by the county to fund the construction, remodeling, repair or improvements of the county jail as required by ss. 302.46(1), 814.75(14), 814.76(11), 814.77(7), 814.78(8), 814.79(5), 814.80(7) and 814.81(7), Wis. Stats.

Table 3
Account Definitions – Statutory Fines, Forfeitures and Surcharges

Account Code	Code from CCAP-121 OR CCAP-122	Title and Definition
4250	ODLF	Occupational Drivers License Surcharge: The portion of the surcharge that is collected and retained by the county as required under s. 351.07(1g), Wis. Stats., for persons considered habitual traffic offenders who file a petition for an occupational license.
4260	SF348 EX348 FC348	State Forfeitures under Chapter 348: The portion of the forfeitures collected and retained by the county for state forfeitures concerning vehicles size, weight, and load per Chapter 348.
4270	SF341 FC341	State Fines and Forfeitures under Chapters 341-347, 349, and 351: The portion of the fines and forfeitures imposed for violations of state laws regarding traffic, motor vehicle or driver's license regulations per Chapters 341-347, 349, 351 that were collected and retained by the county.
4299	FCOTH MOF IIDS	Other Fines, Forfeitures, and Surcharges: Any other amounts collected and retained by the county as judgments for violations of state or local ordinances, such as Ignition Interlock Device Surcharges (IIDS). <u>DO NOT</u> include appeal fees or other pass-through items and/or tax intercept programs such as county sales tax, as these are not considered to be county sources of revenue.

Account Definitions - Statutory Fees for Services

Table 4 provides the account definitions for those county-retained revenues that should be reported in the *Statutory Fees for Services* section of the *Summary of Court Revenue* on form CS-147.

Table 4 Account Definitions – Statutory Fees for Services		
Account Code	Code from CCAP-133 Or CCAP-122	Title and Definition
4310	CCFP CSP SCCS (also refer to report CCAP-121)	Criminal and Civil Action Fees: The portion of the statutory fee collected by the clerk of circuit court and retained by the county as required by ss. 814.60(1), 814.61, 814.62, and 814.63, Wis. Stats., for civil and criminal actions.
4320	AF4D	Clerk of Court Child Support Fee: The statutory fee collected by the clerk of court as required by s. 814.61(13), Wis. Stats., and retained by the county for the cost of court services whenever a person files a petition requesting child support, maintenance or family support payment in addition to any other required fee required.
4325	ODLC	Occupational Drivers License Fee: The statutory fee collected and retained by the county required under s. 814.61(14), Wis. Stats., when filing a petition for an occupational license under s. 343.10 (4), Wis. Stats.
4330	FCS	Family Counseling Service Fee: The portion of statutory fees collected related to commencing family actions/changing venue of family actions/revisions of legal custody and physical placement orders which are earmarked for family court counseling services as required by ss. 814.61(1)(b) and (7)(b) Wis. Stats.

Table 4
Account Definitions – Statutory Fees for Services

Account Code	Code from CCAP-133 Or CCAP-122	Title and Definition
4333	CSF	Custody Study Fee: The statutory fee collected for the exclusive purpose of providing family court mediation services and studies as required by ss. 767.11(14), 814.615(1)(a)3 and (2), Wis. Stats. Statutes permit counties the ability to establish local schedule to recover their reasonable costs. Counties must reduce fees based on parties' ability to pay.
4335	-	Marriage License Fees Allocated to Fund Family Counseling Services: The portion of the fee charged by the county clerk for a marriage license per s.765.15, Wis. Stats., which is statutorily required to be used exclusively for family counseling services under s. 767.405, Wis. Stats. This fee is not receipted through the CCAP financial management system.
4337	MF	Mediation Fee (for Family Court Services): The statutory fee imposed when a mediator is appointed to create a parenting plan and/or resolve disputes between the parties to best serve the interests of the child as required by ss. 814.615(1)(a)1 and 2, Wis. Stats.
4340	OTH WARR A###	Other Clerk of Court Fees: Other statutory fees charged by the clerk of circuit court and retained by the county for providing public services including issuing judgments, writs, executions, liens, warrants, awards, and certificates in accordance with ss. 814.61(5) and 59.54(24), Wis. Stats., and assessing the foreign judgments filing fee in accordance with ss. 814.61(6) and 806.24, Wis. Stats.

Table 4
Account Definitions – Statutory Fees for Services

Account Code	Code from CCAP-133 Or CCAP-122	Title and Definition
4341	CCC CDCF	Credit/Debit Card Fee: As allowed by s. 59.40(5)(b), Wis. Stats., the clerk of circuit court may accept a credit card or debit card for any required payment to the clerk of circuit court and may charge and collect a reasonable service fee for the use of a credit card or debit card as established by the county board. The credit/debit card fee shall be retained in full by the county.
4342	COPY PCF	Copy Fees: Statutory fees collected by the clerk of circuit court and register in probate for copying under ss. 814.61(10) and 814.66(1)(h), Wis. Stats.
4343	FAX SERCH TRMST MLF NSF BKLT	Administrative Fees: Various statutory fees collected by the clerk of circuit court for locating, preparing, certifying, faxing, sale of legal blanks, and/or mailing court documents and/or records under ss. 814.61(9), 814.61(11), 814.62(4), Wis. Stats.
4344	INTJ	Interest on Judgments: Interest accrued between the date of the judgment and the date paid as required by s. 815.05(8), Wis. Stats.
4345	JURY	Jury Demand Fee: Statutory fee imposed when either party demands a jury trial for all civil actions except for garnishments per s. 814.61(4), Wis. Stats.
4346	MUN	Municipal Forfeiture Fee: The statutory fee assessed per s. 814.63(2), Wis. Stats., upon the disposition of a forfeiture action in circuit court for violation of a municipal ordinance shall pay a nonrefundable fee to the clerk of circuit court.
4347	PPF	Payment Plan Fee: The statutory fee assessed per s. 59.40(5)(c), Wis. Stats., when the clerk of circuit court establishes a payment plan for persons ordered to make payments to the clerk of circuit court. The amount of the fee may not exceed \$15 and shall be on a sliding scale based on the person's ability to pay in view of the person's income.

Table 4
Account Definitions – Statutory Fees for Services

Account Code	Code from CCAP-133 Or CCAP-122	Title and Definition
4350	SGPVP (Also refer totals from CCAP-174 report)	Probate Fees: Fees charged for filing estate actions and other register in probate fees under s. 814.66 Wis. Stats., PLUS the total fees collected for Step/Grandparent petitions in guardianship per s. 54.56, Wis. Stats. <u>NOTE: ALL PROBATE FEES COLLECTED FOR COPIES MUST BE RECORDED UNDER ACCOUNT CODE 4342.</u>
4360	RD	Receipt Disbursement Fee: The statutory fee charged and retained by the county in accordance with s. 814.61 (12), Wis. Stats., for receiving, handling, depositing or withdrawing trust funds or other deposits (including monies under contempt proceedings) under ss. 757.25, 807.10 (3), or 818.12, Wis. Stats.
4370	RST10	Restitution Fee 10%: The statutory fee assessed and retained by the county in cases of restitution to help offset county administrative costs if reflected in the court’s budget per s. 973.06(1)(g), Wis. Stats.
4380	REST5	Restitution Admin Fee 5%: The statutory fee assessed and retained by the county in cases of restitution for the clerk of circuit court to offset administrative costs if offender is not placed on probation or sentenced to prison per s. 973.20(11)(a), Wis. Stats. (NOTE: If the offender is sentenced to prison or placed on probation, the full amount assessed is a surcharge payable to the Department of Corrections to offset administrative expenses).
4390	-	Community Service Work Offset Fee: As allowed under ss. 346.65(2g)(b), 346.(2g)(c), and 346.65(2i), Wis. Stats., when the court orders a person to perform community service work and the court orders the person to pay a reasonable fee, based on the person's ability to pay, to offset the cost of establishing, maintaining and monitoring the community service work ordered.

Table 4 Account Definitions – Statutory Fees for Services		
Account Code	Code from CCAP-133 Or CCAP-122	Title and Definition
4399	-	Other Fees for Service Revenue: Any other fees the county assesses and retains for providing <u>court services</u> not included in the above lines. This includes revenue generated by Circuit and/or Family Court Commissioners, municipal fees that are retained by the county (not pass-through revenue) and other fees assessed by the clerk of circuit court.

Account Definitions - Recoupment of Expenses and Other Revenue

Table 5 provides the account definitions for those county-retained revenues that should be reported in the *Recoupment of Expenses and Other Revenue* section of the *Summary of Court Revenue* on form CS-147.

Table 5 Account Definitions – Recoupment of Expenses and Other Revenue		
Account Code	Code from CCAP-121 CCAP-133 OR CCAP-122	Title and Definition
4410	ATTY XATTY	Recoupment of Attorney Legal Services Paid by the County: Amounts recouped by the county for the legal fees related to court-appointed representation such as recoupment of attorney expenditures incurred for providing representation to indigent parties under <i>State vs. Dean</i> (i.e., attorney expenses incurred by the county to provide representation approved by the judge for those indigents not meeting the State Public Defender’s indigency standards). These legal expenditures should include the recoupment of any incidental costs approved by the judge (i.e. copies, fax, phone, travel, etc.). DO NOT include legal representation recoupment for juveniles (Account Code 4412) or GAL (Account Code 4411).

Table 5
Account Definitions – Recoupment of Expenses and Other Revenue

Account Code	Code from CCAP-121 CCAP-133 OR CCAP-122	Title and Definition
4411	GAL GALCJ GALF GALFA GALJ GALMG GALP XGAL GALxx	Recoupment of Guardian Ad Litem Legal Services Paid by the County: Amounts collected to reimburse the county for legal services of court-appointed GAL per chapters 48, 51, 54, 55, 767, 813, and 938. This includes incidental expenses charged by the GAL and approved by the judge (i.e. copies, fax, phone, travel, etc.).
4412	JLF JLFC CPLF	Recoupment of Legal Fees (SPD) - delinquency, JIPS, or CHIPS: The county-retained portion of the fee collected in accordance with ss. 48.275(2) and 938.275(2), Wis. Stats., if the state or county provides legal counsel to a child or an expectant mother in CHIPS proceedings, or to juveniles in delinquency or JIPS proceedings, the court must also order the non-indigent parents to reimburse the state or the county for the representation, unless the parent is the complaining or petitioning party or if the court finds that the interests of the parents and the interests of the child in the proceedings are substantially and directly adverse and that reimbursement would be unfair to the parent. Also for county retained share of Chapter 51/55 Legal Fees recouped by the county.
4413	JCC	Recoupment of Juvenile Custody Costs Paid by the County: Amounts recouped by the clerk of circuit court for the costs incurred by the county for juveniles held in custody.

Table 5
Account Definitions – Recoupment of Expenses and Other Revenue

Account Code	Code from CCAP-121 CCAP-133 OR CCAP-122	Title and Definition
4415	MED PE BT JCER HIVT GNT BVSA BTCC	Recoupment of Medical/Psychological Services Paid by the County: Reimbursement paid by third parties to the county (such as Medicaid, State of Wisconsin, any other party to the case, etc.) for providing medical/psychological examinations including MED (Medical Exams Recoupment), ME (Mental), CV (Civil) and TP (Termination of Parental Rights). <i>Also used for Blood Testing Reimbursement under Wis. Stats. 814.63(3m).</i>
4416	EM	Recoupment of Electronic Monitoring Services Paid by the County: County retained fees collected from municipalities by the clerk of circuit court based on the court order issued in accordance with s. 938.17(2)(h)4, Wis. Stats.
4417	CSTEX	Recoupment of Extradition Costs per s. 973.06(1)(a) Paid by the County: Fees charged to reimburse the county for the costs of officers to escort a defendant back from another state or country per s. 973.06(1)(a), Wis. Stats.
4418	INTRP	Recoupment of Interpreter Services Paid by the County: Amounts recouped by the clerk of circuit court from third parties (not including the State of Wisconsin) for interpreter services of court proceedings.
4419	MEAL TRNSP WITN WFDA LODG	Recoupment of Witness Fees and Costs Paid by the County: Amounts recouped by the clerk of circuit court to reimburse the county for the professional services of expert or fact witnesses including per diems, professional fees, mileage, lodging, travel expenses, etc. per s. 973.06(1), Wis. Stats.

Table 5
Account Definitions – Recoupment of Expenses and Other Revenue

Account Code	Code from CCAP-121 CCAP-133 OR CCAP-122	Title and Definition
4420	BAILF	Bond/Bail Forfeitures Recovered: The amount recovered and collected by the clerk of circuit court when the conditions of a bond are not complied with and the court orders the bail forfeited as allowed by s. 969.13, Wis. Stats., (includes cash bonds, signature bonds, surety bonds which are secured by a surety’s signature, and property bonds).
4430	JREIMB	Jury Costs Recovered: Amounts collected by the clerk of circuit court in accordance with s. 814.51, Wis. Stats., whereby the court has discretionary authority in any civil or criminal action or proceeding tri-able by jury to assess the entire cost of one day's juror fees for a jury, including all mileage costs, against either the plaintiff or defendant or to divide the cost and assess the cost against both plaintiff and defendant, or additional parties plaintiff or defendant, if a jury demand has been made in any case and if a jury demand is later withdrawn within 2 business days prior to the time set by the court for the commencement of the trial.
4440	INT	Interest Earned on Bank Accounts and Investments: In accordance with s. 59.40(3)(b), Wis. Stats., investment earnings (e.g., interest, dividends, etc.) resulting from the clerk of circuit court’s investment of funds that are paid into his or her office and are being held for repayment. The investments shall be made in suitably protected accounts in the manner specified in s. 66.0603(1m), Wis. Stats., and all income that may accrue shall be paid into the county’s general fund.
4450	PASS	Passport Fee: Fees retained by the clerk of circuit court as the county's Passport Agent for processing passport applications for the federal government.
4460	SBDA SHRF	Service Fee: The statutory fee charged for the service of process by either the district attorney or the sheriff that is collected by the clerk of circuit court.

Table 5 Account Definitions – Recoupment of Expenses and Other Revenue		
Account Code	Code from CCAP-121 CCAP-133 OR CCAP-122	Title and Definition
4470	CCPC DARE	Donations/DARE and Other CPO Contributions: A gift or contribution given to the courts, including contributions for DARE and other crime prevention organizations.
4480	-	Grants: Grant funds received from the federal or state governments or other formal granting organizations (i.e. State Justice Institute, non-profit organizations) to fund court-based grant programs (i.e. grants to support education, research, drug and alcohol courts, community services or other courts activity).
4499	-	Other County Revenue Any other revenue collected by the court not reported on other lines. This may include revenue or recoupment of court costs received from third parties, vending machines, rental of video or VCR equipment, sale of informational books or videos, copy machine revenue, closed circuit television charges, employee contributions to health or other insurance and any other fees charged for non-mandatory services.

CHAPTER 5 – EXPENDITURES AND OTHER USES OF FUNDS

This chapter defines and classifies the circuit court-related expenditures and other uses of county funds that counties need to report under the *Summary of Court-Related Expenditures* section on form CS-147. This chapter provides guidance on how to translate calendar year expenditure data from the county’s general ledger to form CS-147.

Tables 6 through 27 provide account codes, titles and definitions that are included in the *Summary of Court-Related Expenditures* section on form CS-147. The Account Code referenced in these tables is a chart of account expenditure coding generated for internal use by the Director of State Courts Office to cross-reference to form CS-147. This account code has no correlation with any county accounting system. **Tables 6 through 27** also provide a definition of each account listed as an expenditure on form CS-147.

Account Definition - Salaries

Table 6 identifies the expenditures that should be combined and summarized in Account Code 7000 and reported as *Salaries* in the *Summary of Court-Related Expenditures* section on form CS-147.

Table 6	
Account Definition – Salaries	
Account Code	Title and Definition
7000	Salaries: A sum of all salary-related expenditures reported on form CS-147. The expenditure detail that should be included in this summary account code includes:
7010	Permanent Salaries: Salaries and wages paid to permanent employees including overtime costs.
7020	Project Position Salaries: Salaries and wages paid to project employees including overtime costs.
7030	Limited Term Employees’ Salaries: Salaries and wages paid to employees based on a limited term appointment including overtime costs.
7040	Length of Service Bonus: Length of service bonus paid to employees (such as Longevity Pay).
7050	Vacation Pay: Payment to employees for unused, accrued earned leave.

Account Definition - Fringe Benefits

Table 7 identifies the expenditures that should be combined and summarized in Account Code 7100 and reported as *Fringe Benefits* in the *Summary of Court-Related Expenditures* section on form CS-147.

Table 7 Account Definition – Fringe Benefits	
Account Code	Title and Definition
7100	Fringe Benefits: A sum of all fringe benefit-related expenditures and reported on form CS-147. The expenditure detail that should be included in this summary account code includes ¹ :
7110	Unemployment Compensation: Unemployment compensation payments.
7120	Income Continuation Insurance: Employer’s share of income continuation insurance premiums.
7130	Social Security: Employer's share of social security payroll tax expense.
7140	Medicare Coverage: Employer's share of Medicare payroll tax expense.
7150	Health Insurance: Employer's share of health insurance premium payroll expense (if not coded as an indirect cost).
7160	ERA Administrative Expense: Employer's share of administrative expense paid for the Medical Expense Reimbursement programs.
7170	Life Insurance: Employer's share of life insurance premium payroll expense.
7180	Supplemental Sick Leave Conversion: Employer’s share of supplemental leave credits awarded to employees.
7190	Other Fringe Benefits: Employer's payroll expense/contributions to the Wisconsin Retirement System, dental insurance, vision insurance and/or the etc. NOTE: premiums paid for workers’ compensation insurance must be reported under account code 7413.

¹ Worker’s Compensation Insurance should be reported under Account Code 7410 – Insurance on form CS-147, Annual Report of Revenues and Expenditures.

Account Definition - Professional/Contractual Services/Third Party Per Diems

Table 8 identifies the expenditures that should be reported under the *Professional/Contractual Services/Third Party Per Diems* section of the *Summary of Court-Related Expenditures* on form CS-147.

Table 8 Account Definition – Professional/Contractual Services/Third Party Per Diem	
Account Code	Title and Definition
7210	Medical and Other Psychological Exams: Expenditures related to medical, psychological and/or psychiatric professionals serving as expert witnesses and/or performing exams, lab tests, and/or consultations on behalf of the court. This may also include a county’s contract with another county to hear the probable cause hearings on mental health commitments, when the person is placed in another county’s mental health facility.
7220	Court Subpoenaed Witnesses and Expert Witnesses: Expenditures related to obtaining the testimony of a witness to a case or expert opinion/witness. DO NOT report witnesses or expert witnesses subpoenaed by the district attorney or state public defender.
7230	Attorneys: Expenditures related to the payment of all services procured from a person licensed to practice law, or a firm employing such person. Payments made for GAL services, attorneys that serve as expert witnesses and/or various services provided by attorneys and defense counsel and any related costs should be included on this line. DO NOT report non-employee Circuit/Family Court Commissioner per diem expenditures here (see account 7299) or attorneys subpoenaed by the district attorney.
7240	Juror Per Diem: The daily or half-day per diem payment to jurors for appearing to serve as a juror. See Account Code 7710 for reporting juror-related travel (including meal costs).
7299	Other (includes court reporter per diem, interpreters, etc.): Contractual agreements resulting in the payment of fees and incidental charges for persons who render professional or vocational services to the courts including court reporters, interpreters, jury bailiffs, accountants, engineers, court commissioners, custody or family mediation services, amounts paid to other counties for professional services, etc. (Report corresponding staffing levels – See Chapter 6 – Other Programmatic Information for guidance.)

Account Definition - Capital Asset Acquisitions

Table 9 identifies the expenditures that should be combined and summarized in Account Code 7300 and reported as *Capital Asset Acquisitions* in the *Summary of Court-Related Expenditures* section on form CS-147.

Table 9 Account Definition – Capital Asset Acquisitions	
Account Code	Title and Definition
7300	Capital Asset Acquisitions: A sum of all capital asset acquisition-related expenditures and reported on form CS-147. The expenditure detail that should be included in this summary account code includes:
7310	Equipment & Furniture Acquisition: Purchase cost of all types of equipment and furniture (both fixed and moveable) that are not specifically identified in any other account code and have a unit cost of \$5,000 or more and a useful life of at least two years. Peripheral equipment purchased to be attached to a newly purchased capital equipment should be included with this account code (even if the unit cost is less than \$5,000) if the peripheral increases the value of the host component. Use Account Code 7320 for computer equipment purchases and Account Code 8500 for fixed video conferencing equipment.
7315	Equipment & Furniture – Capital Lease/Rental: Payments for leased equipment and furniture when the lease agreement meets the criteria of a capital lease <u>or</u> rental of equipment and furniture having a purchase price exceeding \$5,000. Use Account Code 7325 for computer equipment capital leases/rental.
7320	Computer Equipment: Purchase cost of computer equipment having a unit cost of \$5,000 or more and a useful life of at least two years.
7325	Computer Equipment Capital Lease/Rental: Payments for leased computer equipment when the lease agreement meets the criteria for a capital lease <u>or</u> rental of computer equipment having a purchase price of \$5,000 or more and a useful life of at least two years.
7330	Computer Software: All software costing \$5,000 or more per package obtained under a license agreement allowing perpetual use of the product. Use Account Code 7335 for software obtained through a capital lease agreement.

Table 9 Account Definition – Capital Asset Acquisitions	
Account Code	Title and Definition
7335	Computer Software Capital Lease: Payments for leased software when the lease agreement meets the criteria for a capital lease.
7340	Vehicles - Passenger: Purchase of new or used motorized vehicles such as a car whose primary use is for conveyance of court employees on public highways in performance of assigned duties. Include cost of permanently attached accessories which are not classified elsewhere (i.e. trailer hitch, spotlight, luggage rack).
7350	Library Books & Related Material: Cost of all books, monographs (domestic and foreign), periodicals serials, microfilm, museum artifacts, government publications, and other related materials with a useful life of five or more years (e.g. – permanent additions) used in a law library, legal resource center or as reference materials by judicial officers.

Account Definition - Minor Equipment

Table 10 identifies the expenditures that should be reported as *Minor Equipment – Capital Lease* and *Minor Equipment Items Not Capitalized – Inventoried* in the *Summary of Court-Related Expenditures* on form CS-147.

Table 10 Account Definition – Minor Equipment	
Account Code	Title and Definition
7360	Minor Equipment – Lease/Rental: Expenditures related to non-capital items with a purchase price of less than \$5,000 that are acquired through a lease or rental agreement. Use Account Code 7449 for maintenance agreements.

Table 10 Account Definition – Minor Equipment	
Account Code	Title and Definition
7370	Minor Equipment Items Not Capitalized - Inventoried: Expenditures related to non-capital items such as calculators, tables, chairs, copy machines, fax machines, etc. which are normally inventoried and cost less than \$5,000 each. If the cost is under \$5,000 but the item being purchased is part of a system and the cost of the system as a whole exceeds \$5,000, expenditures should be coded under the appropriate account code listed under Table 9 and included on form CS-147 under the summarized Account Code 7300 Capital Acquisitions.

Account Definition – Insurance

Table 11 identifies the expenditures that should be combined and summarized in Account Code 7410 and reported as *Insurance* in the *Summary of Court-Related Expenditures* section on form CS-147.

Table 11 Account Definition – Insurance	
Account Code	Title and Definition
7410	Insurance: A sum of all insurance-related expenditures coded and reported on form CS-147. This is for insurance coverage at the county-level and does not include insurance provided to employees as part of their fringe benefit package (i.e. health insurance, life insurance, etc.). The expenditure detail that should be included in this summary account code includes:
7411	Insurance - Property: Premium payments to insure county property. This includes buildings and contents, equipment, and vehicles.
7412	Insurance - Liability: Premium payments paid by the county for liability coverage.
7413	Insurance - Workers' Compensation: Premium payments or amounts set aside by the county for workers' compensation coverage.
7414	Insurance - Fidelity & Surety: County costs for bonding employees.
7419	Insurance - Other: Any other insurance costs not included under another account code (e.g., notary bonding).

Account Definition - Postage

Table 12 identifies the expenditures that should be reported as *Postage* in the *Summary of Court-Related Expenditures* on form CS-147.

Table 12 Account Definition – Postage	
Account Code	Title and Definition
7420	<p>Postage: Expenditures related to:</p> <ul style="list-style-type: none"> ▪ Charges from the U.S. Postal Service for postage stamps, postal cards, stamped envelopes, metered mail, special delivery, registered mail, parcel post, postal express, bulk mailing permits and annual mailing fees; ▪ Freight and handling charges for incoming/outgoing freight shipments by common carriers (i.e. UPS, Federal Express, Purolator, etc.) including customs charges and package express that are not applicable to vendor purchases; and ▪ Mailing services such as labeling, inserting, folding, sorting, and metering of mail in this account code.

Account Definition - Printing

Table 13 identifies the expenditures that should be reported as *Printing* in the *Summary of Court-Related Expenditures* on form CS-147.

Table 13 Account Definition – Printing	
Account Code	Title and Definition
7430	<p>Printing: Expenditures for printing production by printing operations within the county and by commercial printers. Expenditures coded to this account code include set-up and printing services, copy charges, print shop services, printing of business cards, and paper charges. Also expenditures related to printing information publications, forms, stationary, resale publications, and binding and rebinding and all expenditures for printing production by commercial suppliers. This includes binding/rebinding services that are not a part of a printing order.</p>

Account Definition - Materials and Supplies - Other

Table 14 identifies the expenditures that should be combined and summarized in Account Code 7440 and reported as *Materials and Supplies - Other* in the *Summary of Court-Related Expenditures* section on form CS-147.

Table 14					
Account Definition – Materials and Supplies - Other					
Account Code	Title and Definition				
7440	Materials and Supplies - Other: A sum of all other materials and supplies -related expenditures not previously reported on form CS-147. The expenditure detail that should be included in this summary account code includes:				
↑	<table border="1"> <tr> <td style="text-align: center;">7441</td> <td>Computer Software: Purchase or lease of software when the cost of each software package is under \$5,000.</td> </tr> <tr> <td style="text-align: center;">7449</td> <td>Materials & Supplies - Other: All non-inventoried materials, supplies, and maintenance agreements on equipment such as copiers and portable video conferencing equipment, costs related to uniforms, etc. used for administrative and program-related purposes and not otherwise classified and reported.</td> </tr> </table>	7441	Computer Software: Purchase or lease of software when the cost of each software package is under \$5,000.	7449	Materials & Supplies - Other: All non-inventoried materials, supplies, and maintenance agreements on equipment such as copiers and portable video conferencing equipment, costs related to uniforms, etc. used for administrative and program-related purposes and not otherwise classified and reported.
7441	Computer Software: Purchase or lease of software when the cost of each software package is under \$5,000.				
7449	Materials & Supplies - Other: All non-inventoried materials, supplies, and maintenance agreements on equipment such as copiers and portable video conferencing equipment, costs related to uniforms, etc. used for administrative and program-related purposes and not otherwise classified and reported.				

Account Definition - Telecommunications

Table 15 identifies the expenditures that should be combined and summarized in Account Code 7500 and reported as *Telecommunications* in the *Summary of Court-Related Expenditures* section on form CS-147.

Table 15 Account Definition – Telecommunications	
Account Code	Title and Definition
7500	Telecommunications: A sum of all telecommunication-related expenditures and reported on form CS-147. The expenditure detail that should be included in this summary account code includes:
7510	Phone & Other Telecommunication Equipment: Expenditures for all telephone equipment charges (purchased, leased or rented from a common carrier or private vendor), telephone central office trunks, intercom system equipment, telex equipment, facsimile machines and modems.
7520	Phone & Other Telecommunication Service: Expenditures for all recurring charges for centrex and non-centrex local telephone service, voice mail, paging, telex, internet, and fax services.
7530	Long Distance Phone Charge: Expenditures for all long distance telephone charges.
7535	Videoconferencing Line/Access Charges: Expenditures for all line and/or access charges for videoconferencing. Use Account Code 8500 for recording the purchase and installation of videoconferencing equipment.
7540	One Time Installation/Modify Charges: Expenditures related to non-recurring charges for installations, moves, and changes for local service.
7550	Communications - Other Expenditures: Expenditures related to any miscellaneous charges which are not covered by one of the other related account codes.
7560	Cellular/Mobile Phone Service: Expenditures related to all recurring charges for cellular/mobile telephone services.
7570	Cellular Equipment: Expenditures for all cellular/mobile phone equipment purchases.

Account Definition - Transcripts

Table 16 identifies the expenditures that should be reported as *Transcripts* in the *Summary of Court-Related Expenditures* on form CS-147.

Table 16 Account Definition – Transcripts	
Account Code	Title and Definition
7600	Court Reporter Transcripts: Expenditures related for payment of transcripts.

Account Definition - Travel and Training

Table 17 identifies the expenditures that should be reported under *Travel and Training* section of the *Summary of Court-Related Expenditures* on form CS-147.

Table 17 Account Definition – Travel and Training		
Account Code	Title and Definition	
7710	Juror Meals, Mileage or Other Travel Reimbursed: Expenditures related to travel costs (meals, lodging, transportation, and incidentals) incurred by jurors (i.e. juror mileage reimbursements). Juror per diem payments should be coded to Account Code 7240 . Exclude other non-employee travel, which is reported under summary Account Code 7720 .	
7720	Employee/Contractor Meals, Mileage or Other Travel Reimbursed: A sum of all meal, travel and training-related expenditures paid for employees and/or contractors and reported on form CS-147. The expenditure detail that should be included in this summary account code includes:	
↑	7721	Travel - Employee In-State Business: Expenditures related to travel costs (meals, lodging, transportation, incidentals) incurred by an employee while traveling within the state on regular assigned duties.
	7722	Travel - Employee In-State Conferences, Conventions, and Training: Expenditures for travel costs (meals, lodging, transportation, incidentals) incurred by employees while traveling within the state to attend conferences, conventions, seminars, etc.

Table 17
Account Definition – Travel and Training

Account Code	Title and Definition
7723	Travel - Employee Out-of-State Business: Expenditures for travel costs (meals, lodging, transportation, and incidentals) incurred by employees while traveling out-of-state to conduct regular assigned duties.
7724	Travel - Employee Out-of-State Conference, Convention & Training: Expenditures related to travel costs (meals, lodging, transportation, and incidentals) incurred by employees while traveling outside the state to attend conferences, conventions, seminars, etc. For the cost of tuition and fees in connection with job or career related training and development refer to Account Code 7729 .
7725	Fleet Charges - Vehicle Use: Expenditures for business use of county-owned fleet vehicles.
7726	Employee Moving Expenses: Expenditures for payments to employees for moves and temporary lodging allowance including the cost of mileage and any costs paid directly to the mover.
7727	Moving Expenses Stipends: Payments to employees for stipends paid in relation to moves.
7728	Travel – Non-Employee: Expenditures for travel costs (meals, lodging, transportation, and incidentals) incurred by non-employees (e.g., contractors, etc.). This EXCLUDES juror mileage reimbursements (see Account Code 7710) and juror per diem reimbursements (see Account Code 7240).
7729	Tuition/Fees Related To Training: Payment of tuition and fees for training and educational endeavors that are taken to maintain or improve the skills required of the employee to perform the job.
7799	Other: Other travel and training-related expenditures not previously summarized and reported in Account Codes 7710 or 7720 .

Account Definition - Other Administrative/Operating Expenses

Table 18 identifies the expenditures that should be summarized and reported under *Other Admin and Operating Expenses* **NOT** related to courtroom security, security personnel, rent, utilities, maintenance, and rehabilitation and/or construction of court facilities section of the *Summary of Court-Related Expenditures* on form CS-147.

Table 18 Account Definition – Other Administrative/Operating Expenses	
Account Code	Title and Definition
7800	Other Admin and Operating Expenses <u>NOT</u> related to courtroom security, security personnel, rent, utilities, maintenance, and rehabilitation and/or construction of court facilities: A sum of all other administrative and operating expenses reported on form CS-147. The expenditure detail that should be included in this summary account code includes:
7810	Subscriptions: Expenditures incurred for the purchase of subscriptions including subscriptions to online legal references, newspapers, magazines, cable TV services, and other periodicals including clipping services. Subscriptions that are permanent additions to libraries are coded to Account Code 7350 .
7820	Dues and Memberships: Payments for membership dues in associations and organizations.
7830	Royalty Fees: Payments to individuals or organizations for the use of copyright materials or registered trademarks.
7840	Advertising & Promotions: Expenditures for newspapers, magazines, advertising agencies, radio stations, and television stations for promotional advertising, ads for employment of personnel, displays, mailing lists, and publication of an official notice, including procurement inquiries and construction bids.

Account Definition - Allowable Department Chargebacks

Table 19 identifies the expenditures allowable under the circuit court support payment program that should be reported under *Department Chargebacks* **NOT** related to *courtroom security, security personnel, rent, utilities, maintenance, and rehabilitation and/or construction of court facilities* section of the *Summary of Court-Related Expenditures* on form CS-147.

Table 19 Account Definition – Allowable Department Chargebacks	
Account Code	Title and Definition
7900	Department Chargebacks <u>NOT</u> related to courtroom security, security personnel, rent, utilities, maintenance, and rehabilitation and/or construction of court facilities: An equitable allocation charged against a court department or budget by another county cost center, department or function that provided a service and/or benefit to the circuit court (see Chapter 3 under Department Chargebacks for further detail).


Account Definition - Court Security

Table 20 identifies the expenditures that should be summarized and reported as *Court Security* in the *Summary of Court-Related Expenditures* on form CS-147.

Table 20 Account Definition – Court Security	
Account Code	Title and Definition
8100	Court Security (including security personnel): Expenditures incurred for protecting the courthouse facility, providing courtroom and hearing room security and security personnel.

Account Definition - Rent/Lease

Table 21 identifies the expenditures that should be summarized and reported under the *Rent/Lease* section of the *Summary of Court-Related Expenditures* on form CS-147.

Table 21		
Account Definition – Rent/Lease		
Account Code	Title and Definition	
8200	Rent/Lease: A sum of all expenditures related to rent and lease arrangements for facilities and reported on form CS-147. The expenditure detail that should be included in this summary account code includes:	
	8210	Rental of Space: Expenditures related to the use of work space, conference rooms, parking space, etc. when the minimum lease payments over the term of the lease agreement are \$5,000 or less (or other dollar amount in accordance with county policy) when the term of the agreement is to be one year or less. The term specified in the underlying agreement is to be used when making this determination, not the term specified on a purchase order.
	8220	Operating Lease - Space: Expenditures related to the use of work space, conference rooms, parking space, etc. when the minimum lease payments over the term of the lease agreement exceed \$5,000 and the term of the agreement exceeds one year. The term specified in the underlying agreement is to be used when making this determination, not the term specified on the purchase order.

Account Definition - Utilities

Table 22 identifies the expenditures that should be summarized and reported under the *Utilities* section of the *Summary of Court-Related Expenditures* on form CS-147.

Table 22 Account Definition – Utilities	
Account Code	Title and Definition
8300	Utilities: A sum of all expenditures related to utilities and reported on form CS-147. The expenditure detail that should be included in this summary account code includes:
↑ 8310	Electricity: Expenditures related to providing electricity to court facilities.
8320	Gas: Expenditures related to providing utility gas (natural or manufactured) to court facilities.
8330	Water & Sewage: Expenditures related to providing cold water and sewage service to court facilities.

Account Definition - Court Facility Maintenance

Table 23 identifies the expenditures that should be reported as *Court Facility Maintenance* in the *Summary of Court-Related Expenditures* on form CS-147.

Table 23 Account Definition – Court Facility Maintenance	
Account Code	Title and Definition
8400	Court Facility Maintenance: Expenditures incurred for maintaining and repairing court facilities/courthouses including maintenance and repairs to courtrooms, hearing rooms, and court office space.

Account Definition - Capital Outlays for Courtroom Facilities

Table 24 identifies the expenditures that should be reported as *Capital Outlays for Rehabilitation and/or Construction of Courtroom Facilities* in the *Summary of Court-Related Expenditures* on form CS-147.

Table 24 Account Definition – Capital Outlays for Courtroom Facilities	
Account Code	Title and Definition
8500	Capital Outlays for Rehabilitation and/or Construction of Courtroom Facilities: Expenditures incurred for constructing, rehabilitating, or remodeling construction of court facilities including any project management planning costs including the purchase and installation of videoconferencing equipment.

Account Definition - Unallowable Department Chargebacks

Table 25 identifies the expenditures not allowable under the circuit court support payment program that should be reported under *Department Chargebacks related to courtroom security, security personnel, rent, utilities, maintenance, and rehabilitation and/or construction of court facilities* section of the *Summary of Court-Related Expenditures* on form CS-147.

Table 25 Account Definition – Unallowable Department Chargebacks	
Account Code	Title and Definition
8600	Department Chargebacks related to courtroom security, security personnel, rent, utilities, maintenance, and rehabilitation and/or construction of court facilities: An equitable allocation charged against a court department or budget by another county cost center, department or function that provided a service and/or benefit to the circuit court (see Chapter 3 under Department Chargebacks for further detail).

Account Definition - Other Unallowable Administrative/Operating Expenses

Table 26 identifies the expenditures that are not allowable under the circuit court support payment program and should be reported under *Other Admin and Operating Expenses related to courtroom security, security personnel, rent, utilities, maintenance, and rehabilitation and/or construction of court facilities* section of the *Summary of Court-Related Expenditures* on form CS-147.

Table 26 Account Definition – Other Unallowable Administrative/Operating Expenses	
Account Code	Title and Definition
8700	Other Admin and Operating Expenses related to courtroom security, security personnel, rent, utilities, maintenance, and rehabilitation and/or construction of court facilities: Administrative and operating expenditures related to courtroom security, security personnel, rent, utilities maintenance, and rehabilitation and/or construction of court facilities not previously reported on form CS-147.

Account Definition - Cost Allocation Plan

Table 27 identifies the expenditures that should be reported under *Indirect Costs* section of the *Summary of Court-Related Expenditures* on form CS-147.

Table 27 Account Definition – Cost Allocation Plan	
Account Code	Title and Definition
9000	Charges Related To Cost Allocation Plan: Charges to court-related budgets based on the county’s federally approved cost allocation rate or the cost allocation plan (see Chapter 3 under Cost Allocation Plan for further detail).

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CHAPTER 6 – OTHER PROGRAMMATIC INFORMATION

In addition to gathering statewide information on circuit court revenues and expenditures, counties also must provide more detailed programmatic data on juror costs, attorney costs, and court staffing. Following is further explanation of the programmatic data that counties need to report on form CS-147.

Juror Information

Counties must report the daily rate, half-day rate and mileage reimbursement rate paid to jurors during the past calendar year in the *Juror Costs* section of form CS-147. If a county only pays a juror a full day rate and does not pay jurors a half-day rate, then the county should enter “0” as the half-day rate. As required by s. 756.25, Wis. Stats., a county must reimburse jurors at the mileage rate established by the Legislature under s. 20.916(8), Wis. Stats. If the county’s jury mileage rate changed during the year, report the rate in effect at the end of the calendar year.

Attorney Costs

Total expenditures related to attorney fees paid and recouped should tie to the county’s general ledger and reported on form CS-147 (see **Tables 5 and 8**). In addition to this revenue and expenditure reporting, form CS-147 requires counties to report additional programmatic information related to attorney costs. Counties must report additional information on GAL services paid for and recouped during the past calendar year as required by s. 758.19(6), Wis. Stats. for calculating the county’s annual GAL Payment. Counties may use estimates to allocate their attorney expenditures and recoupment. Counties using estimates should maintain a worksheet documenting the estimation method used and how the reported amounts tie to the general ledger.

Under the Attorney Costs section of form CS-147, counties must break out their attorney fees and corresponding recoupment information into the following categories:

1. Guardians Ad Litem

In the *Expenditures* column, identify the amount paid by the county for GAL services. In the *Recoupment* column, identify the amount the county recouped from third parties for GAL services provided. As required by s. 758.19(6), Wis. Stats., these costs and recoupment **must** be reported by statutory chapters:

- a. GAL services under Chapters 48 and 938;
- b. GAL services under Chapters 51, 54 and 55;
- c. GAL services under Chapter 767; and
- d. Other GAL services (includes GAL services provided those under Chapter 813).

2. County-Paid Counsel under *State v. Dean*

Identify county-paid attorney costs provided as required by *State v. Dean* (those attorneys provided and paid for by the county to individuals who were determined to be constitutionally indigent but not eligible for representation from the State Public Defender's Office). In the *Expenditures* column, identify the amount paid by the county for the attorney fees paid for under *State v. Dean*. In the *Recoupment* column, identify the amount the county recouped from third parties for legal representation provided as required by *State v. Dean*. These expenditures and recoupment must be reported by the following categories:

- a. Criminal defense counsel paid under *State v. Dean*; and
- b. Other county-paid counsel under *State v. Dean*.

3. Other Attorney Fees

Specify any other attorney fees paid by the county not reported previously under this section. One example of *Other Attorney Fees* is when a special master is appointed to do an investigation. In the *Expenditures* column, identify the amount paid by the county for any attorney fees and in the *Recoupment* column, identify the amount the county recouped from third parties for any other attorney fees.

Staffing Levels for County Circuit Court Budgets

The *Staffing Levels for County Circuit Court Budgets* section of form CS-147 requires counties to report the staffing and contractual services used to support the operations of the county's circuit court. Reported staffing should include any court staff regardless of the funding source for the salaries and fringe benefits. Information under this section is categorized by the following three areas:

- Budgeted number of full-time equivalent (FTE) positions for the past calendar year (not actual hours worked and include vacant positions not filled);
- Hours worked by limited term employees (LTE) during the past calendar year; and
- Hours paid to independent contractors or individuals providing services to the county's circuit courts (e.g., interpreters, court commissioners, court reporters,

etc.) during the past calendar year for providing services to support the operations of the county's circuit court.

It is important when completing the *Staffing Levels for County Circuit Court Budgets* section to list each county-funded FTE position **ONLY ONCE** in the table provided so positions are not double-counted. In addition, CS-147 includes separate lines for reporting:

- Clerk of Circuit Court Office;
- Judicial Assistants;
- Positions providing judicial assistance during the past calendar year not titled "judicial assistant";
- Jury Bailiffs or county positions performing jury bailiff duties;
- Registers in Probate Office;
- Juvenile Clerks Office (if not part of the Clerk of Circuit Court Office);
- Circuit Court Commissioner(s);
- County-funded Court Reporter(s) supporting Circuit Court Commissioner(s);
- Other staff providing administrative support to Circuit Court Commissioner(s);
- Family Court Commissioner(s);
- County-funded Court Reporter(s) supporting Family Court Commissioner(s);
- Other staff providing administrative support to Family Court Commissioner(s);
- Other staff within the Family Court Counseling Services Office;
- Law Clerk(s);
- Interpreters providing in-court services or services in the above areas; and
- Other staff providing court services in non-court budgets (e.g., security bailiffs provided by the Sheriff's department, etc.).

Reporting of Court Commissioner and Family Court Commissioner Staffing. It is critical that special care be taken when reporting court commissioner and family court commissioner staffing. This information is used by the Director of State Courts Office for annually calculating the county's judicial need. The county's reporting of court commissioner and family court commissioner staffing is provided to the District Court Administrator for review and reasonableness.

When reporting court commissioner and family court commission staffing, counties should use the following guidelines:

- **Budget FTE Positions.** Report budgeted FTE positions that perform court commissioner and/or family court commissioner job duties (do not report actual hours worked). You should count a budgeted FTE position dedicated to

performing court commissioner or family court commissioner work even if the position was vacant during the calendar year.

- **LTE Hours.** Report actual hours worked during the calendar year for any LTE who worked as a circuit court commissioner and/or family court commissioner.
- **Contractual Hours.** The type of formal arrangement the county has with the attorney will determine how contractual hours should be reported on the annual report:
 - If the county has a **fixed-price contract** (or a guaranteed contracted amount with the agreement that the attorney will provide court commissioner services as needed during the contract period) then the county should report the total hours that are guaranteed under the contract no matter the actual hours worked by the attorney. For example, if the county enters into a contractual arrangement to pay an attorney \$30,000 throughout the calendar year to perform court commissioner duties no matter the number of hours worked, the county should report the estimated hours used to calculate the fixed price contract (e.g., the county should report 240 hours by dividing the \$30,000 guaranteed payment by the attorney’s standard \$125 hourly rate); or
 - If the county has agreed to a **pay-as-you-go** arrangement with the attorney then the county should report the total hours paid to the attorney for performing court commissioner work during the calendar year.

Please contact the Director of State Courts auditor with questions regarding the reporting of court commissioner staffing levels.

Allocating Duties For FTE Positions. The staffing section is intended to cover the duties performed by positions, not the position title. For example, a position with the job title “judicial assistant” that is assigned to provide support for a circuit court commissioner needs to be reported on the *Other staff providing administrative support to a Circuit Court Commissioner* line, NOT on the *Judicial Assistants* line on form CS-147. Also, positions with the job title of “jury bailiffs” (not “security bailiffs” or “bailiff/court aides”) are to be reported on the *Jury Bailiffs* line (see **Table 1** in **Chapter 3** for further definition between the different bailiff types).

If FTE position(s) cover multiple roles/duties/functions (i.e. judicial assistants, court aides, jury bailiffs, clerk of court duties, juvenile clerk office duties, law clerk duties, etc.), counties are expected to create a staff allocation worksheet that shows how the

position(s) was allocated and reported on lines 1 through 16 in Section 5 of form CS-147. This reconciliation worksheet must be available to Director of State Courts Office staff for review during the audit of the county's form CS-147.

Following is an example of a staff allocation worksheet along with instruction for completing this type of worksheet.

Column (1) Position Title	Column (2) Full-time Equivalent (FTE) Position	Column (3) Portion of FTE performing duties in Clerk's Office	Column (4) Portion of FTE performing judicial assistance duties	Column (5) Portion of FTE performing jury bailiff duties	Column (6) Portion of FTE performing law clerk duties	Column (7) Total FTE Allocated (sum of columns (3)+(4)+ (5)+(6))
Total						

Column (1) - List the position title of the FTE that should be allocated among the different functional areas identified on lines 1 through 16 in Section 5, *Staffing Levels of County Circuit Court Budgets*, on form CS-147.

Column (2) - Identify the FTE of the position title listed (i.e. if this position works $\frac{3}{4}$ of a full-time position, then in **Column (2)** enter .75, if the position works full-time, then in **Column (2)** enter 1.0, etc.)

Column (3) - Identify what portion of this position's FTE is dedicated to performing the one of the specific functional areas identified on lines 1 through 16 in Section 5, *Staffing Levels of County Circuit Court Budgets*, on form CS-147. For example, if a .75 FTE Court Calendaring Clerk spends 10 percent of his/her time performing judicial assistance duties (line 3 of Section 5 of form CS-147) enter .075 in **Column (3)** (.75 x 10 percent).

Columns (4) and (5) and other Columns added to the worksheet as needed - These columns are used the same as **Column (3)**. If an FTE performs a variety of duties that correspond to the different lines in Section 5 of form CS-147, a separate column should be used so the FTE can be properly allocated.

For example, if a county has two FTE positions performing multiple duties as described below, then the staff allocation worksheet would be completed as shown on the following worksheet:

- A 1.0 FTE register in probate position spends 10 percent performing judicial assistance duties, 40 percent performing law clerk duties, and 50 percent performing register of probate duties in the clerk of courts office; and
- .75 FTE assistant deputy clerk position spends 50 percent performing clerk of court office duties (.75 x 50% = .375), 20 percent performing jury bailiff duties (.75 x 20% = .15), and 30 percent perform judicial assistance duties (.75 x 30% = .225).

Column (1) Position Title	Column (2) Full-time Equivalent (FTE) Position	Column (3) Portion of FTE performing duties in Clerk's Office (line 1, Section 5 of form CS-147)	Column (4) Portion of FTE performing judicial assistance duties (line 3, Section 5 of form CS-147)	Column (5) Portion of FTE performing jury bailiff duties (line 4, Section 5 of form CS-147)	Column (6) Portion of FTE performing law clerk duties (line 14, Section 5 of form CS-147)	Column (7) Total FTE Allocated (sum of columns (3)+(4)+(5)+(6))
Register in Probate	1.00	.50	.10		.40	1.00
Assistant Deputy Clerk	0.75	.375	.225	.15		.75
Total	1.75	.875	.325	.15	.40	1.75

To ensure that all position authority was allocated, the total in **Column (2)** must be equal to the total column (**Column (7)**).

From the information calculated on the above allocation worksheet, the county would then report the following under the FTE column on Section 5, *Staffing Levels for County Circuit Court Budgets*, of form CS-147:

- .875 FTE on line 1 (**NOTE**: the CS-147 system will round the amount up to the nearest hundredth);
- .325 FTE on line 3 (**NOTE**: the CS-147 system will round the amount up to the nearest hundredth);
- .15 FTE on line 4; and
- .40 FTE on line 14.

It is recommended that a county use a staff allocation spreadsheet for all FTE in circuit court budgets to help avoid double-counting positions in Section 5 of form CS-147.

Reporting LTE Hours. Report the actual number of hours LTEs worked for the court during the calendar year. LTEs are employees who perform duties and responsibilities on a temporary basis as needed. LTEs include, but are not limited to, employees who report

to work on a call-in basis. LTEs are always paid through the county's payroll system and receive an annual W-2 wage and tax statement from the county after calendar year-end. LTEs normally are not eligible to participate in all fringe benefits programs like FTE positions.

A county's payroll office should normally be able to determine how many hours each LTE worked during the past calendar year. If neither the clerk's office nor the county's payroll office can provide the actual number of hours worked, a county may refer to budget documents to report how many LTE hours were budgeted for the calendar year.

Reporting Contractual Hours. Counties may enter into contracts with individuals or organizations to provide services to support the operations of the circuit courts. Common contractual arrangements include contracting for interpreting services, court commissioner services, court reporting and family court counseling mediation services. Contractor hours differ from LTE hours because contractors are not paid through the payroll system but are paid through the county's accounts payable financial system. If the services provided by the contractor exceed \$600 during the calendar year, the county is required by the Internal Revenue Service to issue a 1099-MISC statement to the contractor for payment of services provided.

Reporting of contractual hours may be more time consuming. It is acceptable for a county to estimate the hours worked by a contractor as long as the estimates are reasonable, consistent and documented.

Example of How To Complete Staffing Levels. Following is an example of how a county should complete *Section V – Staffing Levels for County Circuit Court Budgets*. Under this example, a one-judge county had the following staffing scenario for the past calendar year:

- The clerk of circuit court office employed six staff:
 - (1) The clerk of circuit court [reported as 1.0 FTE on line 1];
 - (2) One full-time chief deputy clerk [reported as 1.0 FTE on line 1];
 - (3) One half-time calendar clerk [reported as 0.5 FTE on line 1];
 - (4) One full-time staff person working half-time as a calendar clerk and half-time as the register in probate [reported 0.5 FTE on line 1 and 0.5 FTE on line 5];
 - (5) One full-time person with the title of deputy clerk working half-time performing judicial assistance duties and working one quarter of her time as a law clerk and one quarter of her time working as administrative support to the circuit court commissioner [reported 0.5 FTE on line 3, .25 FTE on line 14 and .25 FTE on line 9]; and

(6) One person working in the clerk of circuit court's office half-time as a juvenile clerk [reported 0.5 FTE on line 1].

- The county contracted with a local law firm to perform circuit court commissioner duties. During the calendar year, the attorney billed the county for 600 hours for performing circuit court commissioner duties [reported 600 hours on line 7 under Contract Hours column].
- The clerk of circuit court hired a number of limited term employees during the calendar year to work as jury bailiffs to provide coverage during jury trials held during the calendar year. Jury bailiffs reported working 150 hours during the calendar year [reported 150 hours on line 4 under LTE column].
- The clerk of circuit court used a number of different interpreters to provide interpreting services in the courtroom and at the clerk's counter. After reviewing all interpreter invoices paid during the past year, the clerk determined that the total hours worked by interpreters was 73 hours [reported 73 hours on line 15 under Contract Hours column].
- The judge hired another local attorney as a limited term employee during the year to be the county's family court commissioner and also to perform circuit court commissioner duties as needed. The attorney reported 150 hours on her timesheet for her work as a Family Court Commissioner and 100 hours as a circuit court commissioner [reported 150 hours on line 10 under LTE column and 100 hours on line 7 under LTE column].
- The clerk of circuit court contracted with a freelance court reporter to provide 33 hours of court reporting services to the circuit court commissioner and family court commissioner. The clerk estimated that the freelance court reporter worked spent 75% of the 33 hours with the family court commissioner [reported 24.75 hours on line 11 under Contract Hours column and the remaining 8.25 hours on line 8 under Contract Hours column].
- The county's Department of Health Services is responsible for contracting with a local firm to provide family court counseling mediation services as needed by the county. The Department of Health Services reported that the mediation firm billed the county 325 hours for mediation services for a total cost of \$23,400 during the calendar year [reported 325 hours on line 16 under Contract Hours column].

- The sheriff's department assigned a full-time deputy sheriff to work half-time as the court's security bailiff in the courtroom [reported 0.5 FTE on line 16].

The next page provides shows how the example scenario should be reported on Section V of form CS-147.

5. Staffing Levels for County Circuit Court Budgets

Indicate the budgeted number of full-time equivalent (FTE) positions and the total hours worked by limited term employees (LTE) paid for by the county in the past calendar year in the following areas of the county's circuit court. If contractors provided services to the circuit court, list the total contractual hours paid for by the county in the past calendar year. It is important to list each county-funded position ONLY ONCE in the table below. DO NOT DOUBLE COUNT POSITIONS. See Chapter 6 of the <i>Circuit Court Revenue and Expenditure Uniform Chart of Accounts</i> for more instruction on filling out this report section.				
Line No.	Circuit Court Staffing:	FTE	LTE (Hours)	Contracted Hours (Not FTE)
1.	Clerk of Circuit Court Office (include the Clerk of Circuit Court and other staff providing support for Circuit Court Judges but EXCLUDE judicial assistants, jury bailiffs, register in probate, circuit court commissioner(s), family court commissioner(s), court reporter(s), law clerk(s), interpreter(s) and other positions counted in rows below).	3.50		
2.	Judicial Assistants (report only the number of FTE positions during the past calendar year that were titled "judicial assistant", supported a <u>judge</u> (not a court commissioner) and performed only the job duties in the Director of State Courts' judicial assistant position description per Chapter 6 of the <i>Circuit Court Revenue and Expenditure Uniform Chart of Accounts</i>).			
3.	Positions providing judicial assistance (report the percentage of FTE position(s) during the past calendar year not titled "judicial assistant" that performed judicial assistant duties for judges as described in the Director of State Courts' judicial assistant position description in addition to other job duties (i.e. deputy clerk of court, court calendaring clerk, etc.). ONLY RECORD in this section that portion of FTE that was dedicated to performing judicial assistant duties. DO NOT REPORT IN THIS SECTION the percentage of FTE dedicated to performing non-judicial assistant-related duties for judges - FTE for non-judicial assistance duties should be reported elsewhere).	0.50		
4.	Jury Bailiffs or county positions performing <u>jury</u> bailiff duties DO NOT INCLUDE ANY SECURITY BAILIFFS OR BAILIFF/COURT AIDES.		150	
5.	Registers in Probate Office (include Register in Probate who are part of the Clerk of Circuit Court Office)	0.50		
6.	Juvenile Clerks Office (if not part of the Clerk of Circuit Court Office)			
7.	Circuit Court Commissioner(s)		100	600
8.	County-funded Court Reporter(s) supporting Circuit Court Commissioner(s)			8.25
9.	Other staff providing administrative support to Circuit Court Commissioner(s)	0.25		
10.	Family Court Commissioner(s)		150	
11.	County-funded Court Reporter(s) supporting Family Court Commissioner(s)			24.75
12.	Other staff providing administrative support to Family Court Commissioner(s)			
13.	Other staff providing Family Court Counseling Services (e.g., Mediators)			
14.	Law Clerk(s)	0.25		
15.	Interpreters providing in-court services or services in the above areas			73
16.	Other staff providing court services in non-court budgets (please describe below):			
	(1) Sheriff's deputy worked .5 FTE as security bailiff; and (2) the Department of Human Services contracted with a firm to provide family mediation services and the contractor billed 325 hours for mediation services	0.50		325
Total Staffing Levels in County Court Budgets for Calendar Year		5.50	400	1,031

Judicial Assistant Position Description

To comply with s. 758.19(5)(h), Wis. Stats., the Director of State Courts Office established a description of the qualifications and duties of an individual who is a judicial assistant for a circuit court judge, not for a court commissioner. This position description should be used to properly classify employees as judicial assistants on form CS-147.

Following is the judicial assistant position description:

JOB TITLE: JUDICIAL ASSISTANT Supervisor: Circuit Court Judge
<p><u>Examples of work performed</u> (NOTE: Specifically excluded are bailiff duties and the statutory responsibilities of the clerks of circuit court, registers in probate, juvenile court clerks, and their deputies):</p> <ul style="list-style-type: none">• Type opinions, correspondence, and decisions; prepare reports, dispositions, memoranda, agendas, jury instructions, orders, and notices.• Assist with calendar management including scheduling of court hearings, trials, conferences, legal appointments, meetings, and activities of the judge and holding scheduling conferences.• Assist with file and record acquisitions.• Organize and maintain judge's files and records.• Post court calendar daily, update weekly calendar.• Maintain judge's legal collection, if applicable.• Act as receptionist in answering telephones, handling visitors, and processing mail.• Requisition office supplies.• Contact attorneys and parties concerning court dates, appointments, and cancellations.
<p><u>Desired qualifications:</u></p> <ul style="list-style-type: none">• High school diploma or the equivalent• Ability to maintain high level of confidentiality, discretion, and integrity• Knowledge of modern office practices, procedures, and equipment• Ability to communicate clearly, concisely, and tactfully• Ability to use word processing• Ability to exercise judgment and diplomacy• Ability to learn computerized records management• Ability to take and transcribe dictation

CHAPTER 7 – ON-LINE CS-147 REPORTING

Form CS-147 is an on-line, web-based form. It is also available from the Director of State Courts Office as an Excel spreadsheet that can be used as a working copy. The on-line CS-147 is available to clerk of circuit courts no later than February for annual reporting purposes. Following are detailed instructions for registering, accessing and completing form CS-147 on-line.

Registering To Use On-Line Reporting

Go to <https://costreporting.wicourts.gov/session/new>

WiCourts Novell Users (CCAP users) should login using your CCAP network username and password



WISCONSIN COURT SYSTEM
Annual CS-147 reporting

Not Logged In

Welcome to the Circuit Court Revenue and Expenditure Uniform Chart of Accounts

You have been logged out.

The Wisconsin Court System Circuit Court Revenue and Expenditure Uniform Chart of Accounts is issued in conjunction with the Annual Report of Actual Revenues and Expenditures. This uniform chart of accounts provides specific direction to counties on how to complete the annual reporting requirements required under (s. 19.31), Wis. Stats., so the Director of State Courts Office collects reliable and comparable circuit court revenue and expenditure data.

[Register](#)
Please create an account if you do not have one already.

[Login](#)
Login to Management Services Online Reporting web application using your eAccount.

Non-CCAP users (do not have a wicourts.gov email address) need to select “Register an eAccount” to obtain access to the CS-147 reporting system.

Complete each of the following forms to register to use the system:



WISCONSIN
COURT SYSTEM
eCourts

New to Wisconsin eCourts? Register below.

All fields on this page are required.

Create a user name:

My e-mail address:

Re-type e-mail address:

Create a password:

Re-type password:

Your password must conform to the following rules:

- Do not use your user name in the password
- Enter a minimum of 7 characters and a maximum of 20 characters
- Use at least one lowercase letter and at most 19 lower-case letters
- Use at least one uppercase letter and at most 19 upper-case letters
- Use at least one number and at most 19 numbers
- Do not use a previous password



WISCONSIN
COURT SYSTEM
eCourts

Wisconsin eCourts registration continued - Step 2 of 5

Required fields are noted in bold.

First name:

Middle name:

Last name:

Suffix:

My signature (full name):

Your entry here will be used on forms in place of your signature.

Individuals using the CS-147 database should select “General User” at this screen:

Wisconsin eCourts registration continued - Step 3 of 5

Required fields are noted in bold.

Choose your user type:

General user

Attorney

Notary public

Phone:

Fax:

When prompted, select six questions for security purposes:

Wisconsin eCourts registration continued - Step 4 of 5

Required fields are noted in bold.

Choose six security questions from the list below:

- In what city were you married?
- What is your father's middle name?
- In what city was your high school located?
- What is your mother's middle name?
- In what city were you born?
- In what year did you graduate from high school?
- In what city was your father born?
- What is the first name of the best man at your wedding?
- What is your maternal grandmother's first name?
- What is your paternal grandmother's first name?
- What is the first name of the maid of honor at your wedding?
- What was your high school mascot?
- In what city was your mother born?
- What is your maternal grandfather's first name?
- What is your paternal grandfather's first name?
- What is the name of your favorite pet?

When your selected questions appear, type in your answer:



 **WISCONSIN**
COURT SYSTEM
eCourts

Wisconsin eCourts registration continued - Final step

Required fields are noted in bold.
Responses are not case sensitive.

Question #1: In what city were you married?
Answer #1:

Question #2: What is your father's middle name?
Answer #2:

Question #3: In what city was your high school located?
Answer #3:

Question #4: What is your mother's middle name?
Answer #4:

Question #5: In what city were you born?
Answer #5:

Question #6: In what year did you graduate from high school?
Answer #6:

When completed with the security check, a confirmation screen should appear:



 **WISCONSIN**
COURT SYSTEM
eCourts

Wisconsin eCourts account creation successful

Your account has been successfully created but **must be activated** before you can use it.

An e-mail will be sent to the address listed below with instructions on how to activate your account. If you do not receive a message in your inbox please check your junk mail folder.

User name:
E-mail address:

Your eCourts account can be used for many Wisconsin court system applications. **Please record your user name and password information** for future use.

If the e-mail address listed above is incorrect, [change your e-mail address](#).

If you have received your PIN, [activate your account](#).

[Take our survey](#)

Once you have received your pin via email, choose “Activate Your Account” and Log in using the username and password you created:

WISCONSIN
COURT SYSTEM
Annual CS-147 reporting

Not logged in

Log in to Wisconsin eCourts

Required fields are noted in bold.

User name:

Password:

[Show advanced settings](#)

 [I need a new PIN.](#)

Electronically Submitting Annual Report

The following screens walk through the data submission process step-by-step. Prior to entering data, the person preparing the county's annual report may want to use the Excel Spreadsheet provided by the Director of State Courts Office as a working copy of the annual report.

WISCONSIN
COURT SYSTEM
Annual CS-147 reporting

Not logged in

Log in to Wisconsin eCourts

Required fields are noted in bold.

User name:

Password:

[Show advanced settings](#)

[Do I have an account? or Create an account.](#)

[User options.](#) Click here if you have forgotten your user name, password or PIN, or need to update your personal information.

[Why do I need an account?](#)

[I need a new PIN.](#)

A county user's account attributes, set by the Director of State Courts' Office of Management Services, will only allow a person to enter data for a designated county during the reporting period (January 1 through May 15). The report preparer may view his/her county's annual report for any year.

WISCONSIN COURT SYSTEM
Annual CS-147 reporting

CS-147 Online Reporting Reports Maintenance Logout Kathleen

Welcome | Revenue | Expenditures | Program areas | Staffing | Summary

Welcome to the Circuit Court Revenue and Expenditure Uniform Chart of Accounts

The Wisconsin Court System Circuit Court Revenue and Expenditure Uniform Chart of Accounts is issued in conjunction with the Annual Report of Actual Revenues and Expenditures. The uniform chart of accounts provides specific direction to counties on how to complete the annual reporting requirements required under s. 758.19(5)(e), Wis. Stats., so the Director of State Courts Office collects reliable and comparable circuit court revenue and expenditure from all counties.

Report Year: 2009
County: Adams **Choose**

Assistance Available
Click here for filing instructions. The court system fiscal officer and auditor are available to answer questions about how a county should interpret the uniform chart of accounts when completing the Annual Report of Actual Revenues and Expenditures. All questions or requests for technical assistance should be directed to:
Click here to retrieve a blank CS-147 form in Excel format.

Fiscal Officer Brian Lamprech
Phone: 608-266-6865
E-mail: brian.lamprech@wicourts.gov

WISCONSIN COURT SYSTEM
Annual CS-147 reporting

CS-147 Online Reporting Reports Maintenance Logout Kathleen

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Summary of Court Revenue

Reporting Year: 2009, County: Chippewa

Report only the amount retained by the County in the year 2009.

Fill In

	Court Budgets	Other County Budgets	Total Revenue
4110 Circuit Court Support Payments	223,572.00	0.00	223,572.00
4120 Guardian ad Litem (GAL) Payment	54,657.00	0.00	54,657.00
4130 Interpreter Reimbursements	0.00	0.00	0.00
4140 Child Support IV-D Revenue	0.00	0.00	0.00
4150 DOA/DOC Prisoner Revenue	0.00	0.00	0.00
4199 Other State Revenue - PROVIDE DETAIL	0.00	0.00	0.00
4199 Other State Revenue - PROVIDE DETAIL	0.00	0.00	0.00
4199 Other State Revenue - PROVIDE DETAIL	0.00	0.00	0.00
Total Revenue from State	278,229.00	0.00	278,229.00

Auto Calc **Auto Calc**




Summary of Court Expenditures ?

Reporting Year: 2009, County: Chippewa

The following amounts were actual costs incurred by the County in the year 2009.

Allowable Costs under s. 758.19(5)(a), Wis. Stats ?

		Jurors/Jury Bailiffs ?	Court Interpreters ?	Law Library/Legal Resource Center ?	Legal Materials for Judges ?	Circuit and Family Court Commissioners ?	Commissioner Court Reporting ?	Commissioner Support Staff ?	Other Court-Related Expenditures ?	All County Budgets Court Related Total Exp. ?
7000	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7100	Fringe Benef...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Professional or Contractual Services/Third Party Per Diems:										
7210	Medical and O...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7220	Court Subpoen...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7230	Attorneys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7240	Juror Per Die...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7299	Other (includ...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7300	Capital Asset...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7360	Minor Equipme...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7370	Minor Equipme...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00


WISCONSIN COURT SYSTEM
 Annual CS-147 reporting

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Program areas

Reporting Year: 2009, County: Chippewa

Save Cancel

Juror Costs Under s. 59.77(18)

County's Juror Daily Rate:
 County's Juror 1/2 Day Rate:
 Juror Mileage Rate:

Attorney Costs

Guardians ad Litem

	Expenditures	Recoverments
Chapters 49 & 939:	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Chapters 51, 54, & 55:	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Chapter 797:	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Other GAL (Includes Chapter 813):	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Guardians ad Litem Total:	0.00	0.00

County-Paid Counsel under State v. Dean

	Expenditures	Recoverments
Criminal Defense Counsel Paid under Dean:	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Other County-Paid Counsel Paid under Dean:	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
County-Paid Counsel under State v. Dean Total:	0.00	0.00

Other Attorney Fees

	Expenditures	Recoverments
Other Attorney Fees:	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Other Attorney Fees:	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Other Attorney Fees:	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Other Attorney Fees:	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Other Attorney Fees:	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Other Attorney Fees:	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Other Attorney Fees Total:	0.00	0.00

Program Area Total 0.00 0.00

Save Cancel


WISCONSIN COURT SYSTEM
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Staffing Levels for County Court Budgets

Reporting Year: 2009, County: Chippewa

Save Cancel

Windows Internet Explorer

 Are you sure you want to navigate away from this page?
YOU HAVE NOT SAVED YOUR CHANGES!

Press OK to continue, or Cancel to stay on the current page.

OK Cancel

Law Clerks(s):	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Interpreters:	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Other Staff for court services:	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Renew's Staffing :	0.00	0.00	0.00
Total Staffing Levels in County Court Budgets for Calendar Year:	0.00	0.00	0.00

Save Cancel

WISCONSIN COURT SYSTEM
Annual CS-147 reporting

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Reporting Year: 2009, County: Chippewa

Preview CS-147 Annual Report
Certify CS-147 Annual Report
Reviewed by GMS

Preview

Report is due 05/15/2010 for period covering January 1, 2009 through December 31, 2009.

When all data entered is correct and complete, select [Certify CS-147 Annual Report]. You will not be able to update your data once you have certified the report.

Any failure to submit the report by due date will result in penalty per §758.19(5)(f)&(6)(b), Wis. Stats.

Summary of Court Revenue	Totals
Revenue from State	\$ 0.00
Statutory Fines, Forfeitures, and Surcharges	\$ 0.00
Statutory Fees For Services	\$ 0.00
Recoupment of Expenses and Other Revenue	\$ 0.00
Total Revenue	\$ 0.00

Summary of Court-Related Expenditures	Totals
Allowable Costs under s. 758.19(5)(a), Wis. Stats	\$ 0.00
Unallowable Costs under s. 758.19(5)(a)	\$ 0.00
Indirect Costs	\$ 0.00
Total Expenditures	\$ 0.00

WISCONSIN COURT SYSTEM
Annual CS-147 reporting

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Summary

Reporting Year: 2009, County: Chippewa

Preview CS-147 Annual Report
Certify CS-147 Annual Report
Reviewed by GMS

Report is due 05/15/2010 for period covering January 1, 2009 through December 31, 2009.

When all data entered is correct and complete, select [Certify CS-147 Annual Report]. You will not be able to update your data once you have certified the report.

Any failure to submit the report by due date will result in penalty per §758.19(5)(f)&(6)(b), Wis. Stats.

Print

ANNUAL REPORT OF ACTUAL REVENUES AND EXPENDITURES
Under s. 758.19(5)(a), Wis. Stats.
Report is due 05/15/2010 for period covering January 01, 2009 through December 31, 2009.
Print is subject report by due date will result in penalty per s. 758.19(5)(f)&(6)(b), Wis. Stats.

1. Summary of Court Revenue		Chippewa County		
Revenue Source	Amount Code	Court Budgets	Other County Budgets	Total Revenue
Revenue from State				
Circuit Court Support Payments	4110	0.00	0.00	0.00
Support as User (SAC) Payments	4130	0.00	0.00	0.00
Intermediate Reimbursements	4130	0.00	0.00	0.00
Clerk Support (C/C) Revenue	4140	0.00	0.00	0.00
DOA/DOJ Project Revenue	4180	0.00	0.00	0.00
Other State Revenue	4199	0.00	0.00	0.00
Other State Revenue	4199	0.00	0.00	0.00
Other State Revenue	4199	0.00	0.00	0.00
Total Revenue from State		\$0.00	\$0.00	\$0.00
Statutory Fines, Forfeitures, and Surcharges				
Court Surcharges - Misc. Fines	4200	0.00	0.00	0.00
Bank/Bal. Forfeitures Recovered	4210	0.00	0.00	0.00
Circuit Court Fees Payable	4220	0.00	0.00	0.00
County Ordinance Fines and Forfeitures	4230	0.00	0.00	0.00
County Improvement Surcharges	4240	0.00	0.00	0.00
J&M Assessment Surcharges	4250	0.00	0.00	0.00
Occupational Drivers License Fee	4260	0.00	0.00	0.00
State Fees under Ch. 305	4270	0.00	0.00	0.00
State Fees under Chs. 341-347, 348 and 349	4280	0.00	0.00	0.00
Other Fees, Forfeitures and Surcharges	4299	0.00	0.00	0.00
Other Fees, Forfeitures and Surcharges	4299	0.00	0.00	0.00
Other Fees, Forfeitures and Surcharges	4299	0.00	0.00	0.00
Total Statutory Fines, Forfeitures, and Surcharges		\$0.00	\$0.00	\$0.00
Statutory Fees For Services				
Costs of Court Clerk Support Fee	4310	0.00	0.00	0.00
Credit/Debit Card Fee	4320	0.00	0.00	0.00
Copy/Search/Print/Transcribe and WCF Fees (Clerk of Court)	4321	0.00	0.00	0.00
Other Costs of Court Fees	4329	0.00	0.00	0.00
Family Courtmaking Device Fee	4330	0.00	0.00	0.00
Family Courtmaking Custody/Study Fee	4331	0.00	0.00	0.00

This Step Is Critical!

Your report is NOT officially submitted until you **certify** your report.

WISCONSIN COURT SYSTEM
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Summary

Reporting Year: 2009, County: Chippewa

Preview CS-147 Annual Report

Certify CS-147 Annual Report

Reviewed by OMS

Report is due 05/15/2010

When all data entered is correct, click the Certify button to certify the report.

Any failure to submit the report will result in a penalty.

Summary of Court Revenue	Totals
Revenue from State	\$ 0.00
Statutory Fines, Forfeitures, and Surcharges	\$ 0.00
Statutory Fees For Services	\$ 0.00
Recoupment of Expenses and Other Revenue	\$ 0.00
Total Revenue	\$ 0.00

Summary of Court-Related Expenditures	Totals
Allowable Costs under s. 758.19(5)(a), Wis. Stats	\$ 0.00
Unallowable Costs under s. 758.19(5)(a)	\$ 0.00
Indirect Costs	\$ 0.00
Total Expenditures	\$ 0.00

CHAPTER 8 – AUDIT

Under s. 758.19(5)(am), Wis. Stats., the Director of State Courts has the statutory authority to audit the county information contained on form CS-147. It is the goal of the Director's Office to audit counties on a rotating basis over a three-year period.

Audit Objective

The audit objective is to reconcile what a county reports on its form CS-147 with its corresponding financial accounting records to ensure that the county reported financial information:

- Represents the actual county revenue and expenditures that support the operation of the county's circuit court;
- Includes all court-related budgets;
- Reconciles to the county's general ledger; and
- Includes financial information that can be compared to other counties' court-related financial information.

The primary objective is to collect court-related financial information from counties that will allow the Director's Office to estimate the cost of operating the circuit courts in the State of Wisconsin.

Audit Process

The Director's Office plans to audit counties on a rotating basis over a three-year period whereby the financial records of 24 counties will be audited annually. Each July, the Director's Office will issue an annual schedule and will advise clerks of circuit court which counties will be audited over the next 12 months. If a county is scheduled for an audit, the auditor from the Director's Office will schedule an on-site visit with the clerk of circuit court. The expectation is that the clerk of circuit court will advise other county officials of the impending audit.

Before conducting an on-site visit, the auditor will send an engagement letter to the clerk of circuit court outlining:

- The audit objective;
- The records and other supporting documentation that the auditor will need to conduct the audit fieldwork; and
- The audit timeline.

The auditor's charge will be to review the county's court-related financial records including, but not limited to, any supporting documentation that shows the:

- a. reconciliation between the county's general ledger and form CS-147;
- b. estimate calculation used by the county to estimate revenues, expenditures and staffing; and
- c. federal indirect cost plan and other methods for allocating and charging back costs to court-related budget for services provided by other county departments.

The auditor will be reviewing these documents to ensure that the county reliably and consistently applied the *Circuit Court Revenue and Expenditure Uniform Chart of Accounts* when completing form CS-147.

Audit Letters

After completion of the audit fieldwork, the auditor will meet with the clerk of circuit court and other county officials as appropriate to discuss any audit findings. A summary of the audit procedures as well as identification of any audit findings will be provided in a draft audit letter and management letter to the clerk of circuit court and will include recommendations as necessary for improving the county's application of the *Circuit Court Revenue and Expenditure Uniform Chart of Accounts*. The clerk of circuit court will be given an opportunity to respond to the draft letters before they are finalized for distribution. The final audit letter from the Director of State Courts will be distributed to the clerk as well as the county's circuit court judges, chief judge and district court administrator while the audit management letter detailing any audit findings and recommendations will be sent to the clerk of circuit court.